Government of India.

CIVIL ACCOUNT CODE.

VOLUME II.

Issued by authority of the Comptroller General.

THIRD EDITION.

Corrected to 1st December 1883.

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RESOLUTION.—The Governor General in Council considers it necessary to state, for the information of the several Local Governments and Administrations, that, in all matters relating to the procedure of the Finance and Revenue Accounts, the Comptroller General's instructions should be followed, as it is essential that there should be uniformity in the Accounts of the several Provinces.

2. If a Local Government objects to any part of the procedure, prescribed by the Comptroller General, it should report its objections to the Government of India in the Department of Finance; but it should never of its own motion interfere with such procedure.

3. For its own administrative purposes, a Local Government may order Special Returns to be prepared in any form it likes; but all Returns, Accounts and Statements for the Finance and Revenue Accounts, or required by the Comptroller General or an Accountant General, must be prepared in the Forms prescribed by the Comptroller General.

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CIVIL ACCOUNT CODE.

VOLUME II.

[NOTE.—Throughout the instructions in this Code the term "Accountant-General" includes the term "Comptroller" in the case of the minor provinces; Similarly "Assistant Accountant General" includes "Assistant Comptroller." The references to the Financial Codes are to the Sixth Edition.]

Chapter 32.—Audit: General Principles.

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Object of Audit.

1. The duty of an auditor is shortly as follows:—

I.—As regards payments, to see—

(*a*) that the expenditure is warranted by orders of Government, special or general, and generally that it has been provided for in the annual estimates;

(*b*) that the expenditure is necessary for the public service, and not greater than the occasion demands;

(*c*) that payment has, as a fact, been made, and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible.

II.—As regards receipts, to see that all sums due to be received are duly paid to the proper officer and brought to credit by him. The audit of receipts however, is in a great measure carried out by departmental officers. (See Chapter 45.)

Post-audit.

2. The greater part of the payments to be made by Government are made by Treasury Officers, either before any audit, or upon an audit of a limited character by controlling departmental officers, in the manner prescribed in Vol. I. The payments are then reported and accounted for to the Audit Department, which will deal with them according to the rules which follow.

Pre-audit.

3. For service payments made at a presidency or chief provincial town, it

is usually arranged that the vouchers shall be submitted to the Audit Department before payment, and that payment shall be made only on audited bills.

Arrangement of Subject.

4. The next chapter contains rules regarding sanction. The subsequent ones describe in detail the method of audit. The method is described generally as applicable to post-audit, but the differences as regards pre-audit are stated in the chapters on presidency payments.

Chapter 33.—Sanction: Powers of Local Government.

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1. Service payments on Government account are divided, so far as regards the sanction necessary to support them into two great classes, imperial and provincial, the particulars of the division varying in the different provinces.

Imperial Charges.

2. As regards imperial charges, the general rule is that, without the previous consent of the Government of India, a Local Government has no authority to sanction, even provisionally, any charges of a permanent nature; nor any charge involving a debit against next year's grant. It may sanction—

(1) Increase of charge in a fixed establishment (non-gazetted), if met by an immediate equivalent reduction of permanent charge in the same establishment, or in a similar one in the same department.

(2) Petty increases, without equivalent reduction, if there be sufficient budget provision under the same head of charge from savings of other than gazetted officers' salaries. These sanctions are to be considered strictly temporary, unless confirmed by the Government of India.

(3) Revision of establishments (subject to provincial Rules I (3), (4), (5), and last half of (6), quoted under rule 5 of this chapter), provided that any additional expense involved be met either by an equivalent reduction in the same department, or by a permanent reduction of fixed expense in some other department, charged to the same major head.

Provided that all alterations made under this authority be reported in quarterly statements of fresh charges.—(*Financial Department No. 3459, dated 2nd October 1877.*)

3. (*a*) Further, the Local Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause, without reporting such losses to the Government of India, except when (1) the loss exceeds Rs. 1,000 and falls upon the reserved imperial revenues, or (2) shows some defect of system, the amendment of which requires the orders of the Government of India: in which cases report must be made to that Government unless the charge is provincial.

(*b*) A Local Government has also power to remit advances to cultivators which are found to be irrecoverable, reporting the amounts thus written off to the Government of India in the Department of Agriculture in quarterly statements prepared by the Accountant General.

1. The Accountant General should be careful to get the necessary information regarding all such remissions as they have to be adjusted upon his books if they are outstanding under an advance head.

4. A Department of the Government of India has the same power of sanctioning increase or revision of establishment as a Local Government (rule 2); otherwise, without the consent of the Financial Department pre-

viously recorded, no order sanctioning expenditure of money is ordinarily issued by any Department of the Government of India; and if, under emergent circumstances, it be necessary to issue such an order without such previous consent, the order is immediately communicated to the Financial Department. An Accountant General will obey such an order without question, though he will at once report it to the Financial Department, in case, by some oversight, it may not have been communicated in due course. Any Department of the Government of India may also sanction contingent expenditure up to a limit of Rs. 1,000 in each case, unless there is something novel, doubtful, or irregular, in the character of the expenditure.

1. Orders issued under Code rules, or under other regulation or well-recognised custom or in conformity with sanctioned scale of charge (neither adding to it nor modifying it), will be issued direct to the account department by Secretariats of the Government of India, without communication to the Financial Department.

2. Pensions and gratuities, however, are an exception; the orders granting them will still be sent to the Financial Department for registration and despatch to the Accountant General; but in the case of orders for the continuance of political pensions to the heirs of deceased pensioners or pensions in lieu of lapsed jagirs up to a limit of Rs. 5,000 a year, provided there is no departure from recognised rules or practice, orders may be issued direct to the Accountant-General by the Foreign and Revenue Departments.

Provincial Charges.

5. As regards provincial charges, the limits of the authority of the Provincial Government are thus defined in *Financial Department Resolution No. 1709, dated 22nd March 1877*—

In supersession, therefore, of all existing regulations upon the subject, the Governor General in Council is pleased to decide that, till further orders, the following shall be the rules and conditions which apply to the administration by the Local Governments of all revenues and services surrendered to provincial uses and management:

I.—Without the previous sanction of the Government of India—

(1) No additional taxation may be imposed, and no change made in any existing system of revenue management;

(2) No new general service or duty may be undertaken: whenever a Local Government proposes to undertake any such new service or duty, it must satisfy the Government of India that it can provide the funds for it, temporarily if the service or duty is temporary, and permanently if it is permanent;

(3) No appointment may be created with a pay of more than Rs. 250 a month; and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed Rs. 250 a month;

(4) No appointment of which the pay and allowances are more than Rs. 250 a month may be abolished; and the pay and allowances of no such appointment may be reduced;

(5) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced;

[An addition to the strength of a class or grade is not the creation of a class or grade of officers.—(*Financial Department No. 1642, dated 19th July 1878.*)]

(6) The rates of discount upon the retail of stamps and court-fees labels, and the local duty on spirit and drugs, must not be altered: the Governor General in Council reserves the right of forbidding any such alterations as are likely to injure the revenues of neighbouring provinces, or prove otherwise inconvenient;

(7) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are not charged under one of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other provinces;

(8) No money may be removed from the public treasury for investment or deposit elsewhere; the Government of India, which is responsible for the provision of ways and means for the public service in all departments, must always retain, as at

present, in its own hands, absolute and unconditional control over all money in the public treasury: a Local Government may not withdraw such money, except for expenditure upon the public service.

"No money may be removed for investment." This order applies to local fund balances as much as to provincial funds.—(*Financial Department No. 2055, dated 25th July 1877.*)

"The principle is that no funds contributed from the public revenues or raised by general taxation, such as the district cess funds, and the like, shall be invested without the consent of the Government of India. Thus, the orders of July 1877 do not apply to municipal or port funds, nor do they apply to trust or endowment funds of any kind."—(*Financial Department No. 1805 of 25th July 1878.*)

(9) No alteration must be made in the form or procedure of the public accounts.

(10) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased.

(11) No line of through communication may be abandoned, or allowed to fall out of repair.

II.—Returns are to be made quarterly, through the several administrative departments of the Government of India, to the Financial Department, showing every change made in the pay of any officer, every new office created, and every existing office abolished; also any unusual or extraordinary charge incurred, and any expenditure discontinued.*

III.—All standing orders and rules of the Supreme Government are to be observed, including, in particular, the rules in the Codes of the Financial and Public Works Departments, travelling allowance rules, and the rules and circular orders of the Comptroller General.† [The latter are now embodied in the Travelling Allowance and Civil Account Codes.]

[IV and V state the obligation of the Local Government to submit returns and information; VI and VII are reproduced in chapter 68, rules 3 and 11.]

VIII.—In the management of its finances, a Local Government must never absolutely exhaust its balance in the imperial treasury; the Government of India will not accept any estimates, or allow any transactions, by a Local Government, which involve the expenditure of more money than is at its credit in the imperial treasury; it is the duty of every Accountant General to take care that this condition is never infringed, and promptly to report to the Governor General in Council any transgression of it which is not, upon his representation, immediately rectified by the Local Government addressed.

IX.—A Local Government may not lend money from the balance at its credit in the imperial treasury; the Government of India will always pay every attention to any recommendation for the loan of public money in excess of the powers which are entrusted to a Local Government by law or rule; but all loans alike must be from the imperial balances: such operations must not be mixed up with the arrangements between the Imperial and the Local Government for the collection and appropriation of the public revenues or the administration of the public services.

X.—It is a general condition, precedent to the delegation of all authority, to disburse public money, that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons, unless in accordance with some declared or established rule or principle recognised by the Government of India. It is the duty of every audit officer, at all times, to challenge any infringement of this principle; and every Local Government must submit, for the orders of the Government of India, any representation made to it by any audit officer in accordance with this rule which it does not promptly accept.

[XI. Annual Returns, see chapter 68, Rule 28.]

6. The Local Government may depute officers on temporary duties, and may entertain temporary establishments in any Department, provided—

(1) That the deputation of an officer must not be made on such terms as to raise his emoluments above Rs. 5,000 a year.

(2) That the travelling allowance granted to each officer does not exceed that which is drawn by officers of similar position, or who are in receipt of similar emoluments, on permanent establishments.

(3) That a temporary appointment must not last more than six months.

* A grand total should be given, showing the increase and decrease under all heads sanctioned during the quarter (*Government of India, Financial Department, No. 3045, dated 8th September 1881.*)

† A Local Government granted free passage to England to the widow of an Inspector of Police, and was informed that it should have obtained the previous sanction of the Government of India.

7. The following are the rules regarding the powers of Local Governments in sanctioning the appointment of one officer to hold two or more appointments at the same time, and the grant of allowances in such cases. (*Financial Department No. 2662, dated 27th July 1882*) :—

(1) A Local Government may grant a local allowance to an officer paid from provincial revenues, provided the officer's total emoluments, including the local allowance, do not exceed Rs. 250 a month.

(2) A Local Government cannot, without the previous sanction of the Government of India, appoint an officer to hold two appointments as a permanent arrangement, unless the pay of the appointments is a provincial charge, and unless their aggregate pay does not exceed Rs. 250 a month. A Local Government may, as a temporary measure, appoint one officer to two or more appointments without the sanction of the Government of India; and in such case the emoluments of the officer will be regulated by the Rules in Chapter VIII of the Pay and Acting Allowance Code.

(3) If a local allowance is sanctioned by the Government of India on the understanding that it shall be drawn by any officer who may perform the duties for which it is granted, the sanction of the Government of India will not be required a second time in the case of any particular officer to whom the Local Government may assign the duties.

(4) A Local Government may sanction any increase to an officer's pay from local, municipal, or other funds administered by it, provided—
(i) that the officer's pay is a provincial charge, and
(ii) that his total emoluments after the increase do not exceed Rs. 250 a month.

8. Applications for increases of salaries and other permanent charges will be first considered in the department of the Local Government concerned, but should then be forwarded to the Financial Department of the Local Government for sanction and for the issue of the necessary orders.

1. If an order be sent to the Accountant General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience, but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

Local Fund Charges.

9. The following are the rules regarding the powers of local fund authorities in connection with the creation and abolition of appointments (*Financial Department No. 2078, dated 30th June 1882*) :—

(1) That local bodies to whom the administration of local or municipal funds has been committed shall be competent,—subject to the general restrictions imposed by the Legislature or to such special reservations as the Government of India may lay down in any case (*e.g.*, that referred to in paragraph 22 of Home Department Resolution of the 18th May 1882), or with reference to any particular class of appointments,—to create, as well as to abolish, without reference to higher authority, all appointments the pay of which is chargeable to such local or municipal funds.

(2) That, as regards local funds administered by Local Governments, and not by local bodies, the existing restrictions regarding appointments payable from imperial or provincial revenues shall continue in force in respect of appointments payable from such funds. These rules must be strictly applied in the future whenever there is a change of incumbents; and the sanction of the Government of India should be obtained in every future case in which it may be necessary to do so under these rules.

10. The rule applying to the creation of appointments paid from the general revenues applies to appointments created by Local Governments, the salary of which is chargeable to local funds not administered by those Governments.—(*Finance and Commerce Department, No. 672, dated 5th May 1883.*)

If Local Government exceeds Powers.

11. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the local Accountant General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly.

In either case, the Local Government may follow or disregard the advice of the Accountant General as may seem to it right.—(*Financial Department No. 3270, dated 27th December 1871.*)

12. But, if the Accountant General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant General unless it yields thereto.—(*Ibid.*)

Lapse of Sanction.

13. A sanction for any charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

1. Orders sanctioning compensation for dearness of provisions do not lapse in consequence of not being acted on for a year.

14. On the expiration of the period for which the pay and allowances of an officer in an appointment have been sanctioned by the Government of India, no further payment should be made except under the orders of that Government.

Relation of Budget and Sanction.

15. Accountants General are authorised to admit, without reference to the limits or terms of the grants of the year, all expenditure *duly sanctioned*, whether before or after the annual grants are made. No supplementary grants need be sought to cover such expenditure; but the want of provision in the annual grants for any sanctioned expenditure should be promptly represented to the Government of India, or the Provincial Government, as the case may be. Supplementary grants are necessary only in case the amount assigned for some contingent expenditure is found insufficient; otherwise, it is sufficient to refer, in the appropriation statements, to supplementary sanctions of expenditure and to omissions of sanctioned items from the grants.

1. After the close of any year it is not necessary to insist upon supplementary grants being applied for; it is sufficient for the Accountant General to report the fact of excess expenditure to the Local Government.

16. The effect of this arrangement is not to lessen the obligation which rests upon Local Governments and other authorities, in applying for, or granting, sanction to expenditure not provided for in the annual grant, to show or consider how the needful funds are to be provided; but rather to increase that responsibility by confining it to the Local Governments and the Government of India. The audit officers are entitled to assume that the point has been

Page 368.—For Rule 17 substitute the following:—

17. (*a*) A Local Government cannot, without reference to the Government of India, sanction expenditure which will cause any excess over the Budget grant for a major head which is wholly Imperial.

(*b*) A Local Government may, without reference to the Government of India, sanction expenditure in excess of the Budget grant under a major head which is wholly Provincial, provided the increase does not cause the total Budget grant for Provincial expenditure to be exceeded.

(*c*) In the case of major heads under which some of the minor heads are wholly Imperial and some wholly Provincial, the rules above laid down regarding wholly Imperial and wholly Provincial major heads will apply to a minor head according as it is Imperial or Provincial.

(*d*) In the case of major heads divided in a fixed proportion between Imperial and Provincial, and also in the case of minor heads (under other major heads) similarly divided, a Local Government may, without reference to the Government of India, sanction expenditure in excess of the Budget grant, provided the increase does not render it probable that either the total provision in the Budget for Provincial expenditure or the total provision for Imperial expenditure will be exceeded.

(*e*) In any case in which reference to the Government of India is necessary under these orders, application for sanction may be made at the end of the year in a consolidated statement, if the excess is only trifling. (Financial Department No. 474, dated 22nd April 1884.) (*3rd List.*)

[illegible] (*2nd List.*)

Chapter 34.—Audit Arrangements.

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Annexure A.—Points for Attention of Auditor.

District Auditor.

1. One clerk, known as the district auditor, will be primarily responsible for the audit and adjustment of all the accounts of a district, both of service and of debt and remittance heads. The bills of gazetted officers and pensioners may, with advantage, be audited by separate groups; but the district auditor will be responsible for seeing that the bills or vouchers which he transfers to these separate groups agree with the entries in the lists of payments; that they are recovered after audit, and that any objection taken by the auditors is duly recorded in the objection book and notified to the Treasury Officer. Similarly, the detailed check on transfer receipts and on deposits may be entrusted to separate clerks, but the district auditor will still be responsible that the lists of receipts and payments agree with the cash account and bi-monthly lists of payments; and also (if the arrangement is that he shall dispose of the vouchers in making over the lists of bills and of deposits paid) that there is a voucher complete and in due form for every recorded payment, or that objection is taken and explanation demanded.

2. Every list or schedule which forms part of the month's accounts and works up to the general cash account should pass through the hands of the district auditor; and before passing on the list or schedule to any other person, he must test the total of it against the entry in the cash account, and must mark the total "agreed," and initial it. The first duty of the person who now has to dispose of it is to see that the detailed entries recorded on it work up to the total thus agreed. He is, therefore, to perform the addition of the money column, and initial the total as "checked." Only after this is done is it permissible to proceed to the audit of the detailed entries.

1. Advances made to a gazetted officer should be passed on for audit in the same way as gazetted officers' pay bills.

District Groups.

3. The fundamental principle of the responsibility of a single person for all the accounts of a district can, in practice, be worked in two ways,—either the establishment of the treasury audit and account department of the Accountant General's office may be broken up into groups, each charged with the accounts of a group of districts, or a single clerk may deal with all the accounts of one or more districts.

1. The chief advantages claimed for the two systems are, that personal responsibility is more easily enforced against a single person than against a group; but the more varied work of a group suits better with the unequal experience and intelligence of different men, affords a better training, and makes it easier to provide for the absence of men on leave or the drafting of any for special work.

Central Audit of Survey, Northern India Salt, and Meteorological Departments.

4. Certain classes of payments have been removed from the audit of local offices.

All vouchers for payments made to the Northern India Salt Department, for charges on account of the Horse-breeding establishments, for Survey Establishments and charges (except the Revenue Survey in Madras and Bombay, and the Demarcation and Cadastral Surveys in Bengal, the North-Western Provinces, Burma and Assam,) and for the Meteorological Department, are audited by the Comptroller, Indian Treasuries, and should accordingly be forwarded with as little delay as possible. (See chapter 60, rules 3 to 10.)

Savings Bank Audit.

5. Savings bank payments are audited in the savings banks branch of the Comptroller General's office, and not by the local offices. (See chapter 44, rule 9.)

Punctuality.

6. The post-audit of service payments and the examination of debt and account-current charges must be carried on simultaneously. No office of account can be considered free from arrear unless the establishment is ready to deal with statements rendered as soon as they arrive. When the first list of payments is received, the audit should at once commence, so that any error discovered may be notified through the objection statement to the Treasury Officer before the next month's payments are made. If this is delayed, the same error is again committed, the objection must again be raised, and the work is thus greatly increased.

Audit Enfacement.

7. The auditor examining a voucher or schedule will record the necessary particulars in the proper audit register (if there is one), and note on the voucher or schedule *in ink* the detail of its adjustment, naming the amount to be taken to each detailed head in the classified abstract, in order that that abstract may be posted directly from the enfacement without new compilation. He will also, in the audit enfacement, explain the objection taken to any item in sufficient fulness, to enable the payee to understand the cause of any disallowance from his demand. The note which serves as audit enfacement may run as follows :—

	Rs.
Charge—Sudder office establishment	1,976
Tahsildars and establishments	2,431
Total amount of bill .	4,407
Admitted Rs. 4,364—objected to . . .	43

as per details following—

	Rs.
A B acting for C D, acting allowance drawn at 50 per cent. should be 20 per cent. . . .	25
E F newly appointed, no medical certificate sent .	18

1. In the case of bills of one item only, or of bills of which every entry is separately posted in the classified abstract, it will not be necessary to re-write the details by way of enfacement in the account office. The object of the present order is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment, so that a stranger may at a glance, without doubt or delay, see exactly what detailed entries in the classified abstract are covered by any given voucher.

Review of Audit.

8. The audit of every voucher, whether recorded in an audit register or not, must be reviewed either by a gazetted officer, or by a superintendent, who, as he passes each voucher, will place a distinctive mark (either his initial or some shorter one) under the enfacement of the voucher and against the entry, if any, in the audit register. The audit of receipts, as prescribed in Chapter 45, must also be reviewed.

Each Accountant General will, by an office order, distribute the work of review among the available staff, reporting his arrangements to the Comptroller General; it is desirable that the review of gazetted officers' audit be in the hands of a gazetted officer of some experience, and the arrangements should be such as to ensure that every part of the audit work for at least one month of the year shall be reviewed in more or less detail, by a gazetted officer.

1. The reviewing officer should give more attention to the substantial than to the formal part of audit, and should be especially careful in reviewing the audit of variable charges. It is more important that he should see that no charges are improperly passed than merely that, having been passed, they are properly recorded. He must see both that no substantial objection is omitted, and that the objections taken are really justified. He is not expected in every case to test the totalling of vouchers, or to examine the correctness of the compilation of the enfacement, though his review should be sufficient to detect any general want of care in these matters; nor need he examine a voucher against its sub-vouchers. The audit of deposits, bills, local fund cheques, and pensions, is little more than formal; and in these cases it will be sufficient to judge of the general accuracy by detailed review of the audit of five or ten per cent. of the items.

ANNEXURE A.

The following is a list of points for the attention of auditors:—

(*a*) That the expenditure is warranted by orders of Government, special or general, and generally that it has been provided for in the general estimates;

(*b*) That the expenditure is necessary for the public service, and not greater than the occasion demands;

(*c*) That payment has, as a fact, been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible;

(*d*) That the vouchers are in the prescribed form, and that they are duly receipted by the payees and in original (except for post office payments);

(*e*) That they are numbered with reference to the number in the list of payments or schedule, as the case may be;

(*f*) That the details work up to the totals, and that the totals are in words, as well as in figures.

(*g*) That they bear the treasury order for payment signed by the Treasury Officer;

(*h*) That they are stamped paid;

(*i*) That there are no erasures, and that any alterations are attested by the officer concerned;

(*j*) That receipt stamps are affixed to all vouchers for sums in excess of Rs. 20, and that they are defaced; but see page 2, rule 7, notes.

(*k*) That no payment is made on a voucher or order signed by a clerk, instead of the head of an office, or on a voucher or order signed with a stamp;

(*l*) That if a voucher be paid by transfer, it is stamped as having been so paid, and the head to which credited is noted on it and credit traced in the cash account.

(*m*) As regards receipts, to see that all sums due to be received are duly paid to the proper officer, and brought to credit by him in the Government accounts.

Chapter 35.—Gazetted Officers' Audit.

Objects to be attained . . . 1
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Annexure A.—Points for Attention of Auditor.

Objects to be attained.

1. In the case of an effective officer, the duty of the audit office, beyond testing the formal completeness of a voucher, is—

(*a*) to see that an officer is legally entitled to the pay, *i.e.*, that it is claimed and is admissible, in respect of a post to which he has been duly appointed, and of which he is actually in charge;

1. Of course no claim can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post of employment;

(*b*) to record the payment as a check on a second claim by the same officer, and as a guide in calculating the allowances admissible in case of future leave;

(*c*) to record the employment as a check on future claims to leave and pension;

(*d*) in some cases, to record the employment in a scale register as a check on over-promotion.

2. In the case of any officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded, and that the allowance claimed is covered by the rules proper to the case; and thus, in the case of an officer on privilege leave, it is necessary to see that he has been in charge of the post the pay of which he claims, on such terms as to give him a right to resume charge at once.

List of Registers.

3. For these several purposes various records are provided: for (*a*) and (*b*) the audit registers (rule 5); for (*c*) the service register (rule 32); for (*d*) the scale register (rule 38).

Disallowances.

4. The consideration, whether the pay drawn is *admissible*, involves disallowance of improper claims and watching the recovery of money improperly drawn; for the procedure in raising, communicating and adjusting retrenchments, reference should be made to the chapter on objections (47).

Audit Register.

5. The audit register (Form 84) should be printed on royal paper and bound up for use in volumes of convenient thickness, each form being numbered; the number thus assigned will hereafter be spoken of as the *audit number*.

1. At Calcutta the practice is adopted of handing to an officer, along with the cheque in payment of his salary, a blank form, in which he may draw his salary next month. The audit number is entered in the blank form before delivery, and thus guides the auditor at once to the proper page when he comes to audit the bill.

2. At Calcutta and Bombay, where many officers of other provinces embark for Europe after drawing pay once only, a second register may be provided in simpler form; the length of foolscap paper will suffice for its twelve columns, of date of payment and number of voucher, number and date of the last-pay certificate received, name, service, and appointment of officer paid, the period for which he is paid, the monthly rate, the gross amount charged, the deductions (in detail), and the net payment with initials of the Assistant Accountant General; a single line will suffice for each entry. The heading would be *Register of payments made to officers of other provinces embarking on leave to Europe.* In this register payments of salaries, and also advances made under Rule 20, would be entered chronologically without distinction; but an alphabetical index of names might be added, if thought convenient.

6. It is within th ediscretion of the Accountant General to bring all officers of all classes together in a single series, or to assign separate volumes to different classes; for instance, the register may be divided into four series: one taking all military officers in civil employ; a second, medical officers and chaplains; a third, all covenanted civilians and uncovenanted officers bearing European names; a fourth, all uncovenanted officers bearing native names. It must, however, be understood that the plan of grouping is left to discretion; but when a particular arrangement has been selected, it must be adhered to, and may not be altered without the permission of the Comptroller General, as frequent changes in the plan of registering the names will necessarily entail difficulties in tracing the past services of officers; the object to be attained is, that the audit register shall be neither too small nor too large, and that a new clerk taking up a pay voucher shall know at sight in what volume of the register he should look for the name.

1. To avoid transfers of names from register to register, and consequent distribution of personal record, it may be convenient to arrange at the presidency towns that the audit of the pay of gazetted officers employed in the interior shall be entrusted to the same officers, and recorded in the same register with that of officers at the presidency.

7. The names will be entered alphabetically, that is, either each register will proceed from A to Z for all names of the class for which it is set apart, or, if classification is not adopted, then each volume will take up a certain part of the alphabet.

Some blank sheets will be left after each initial for future entries during the currency of the register.

1. It may be convenient to provide a separate volume for the audit of the bills of all officers of other provinces drawing pay, whether for leave or special duty; in this case,

sheets for an alphabetical index should be provided at the commencement of the volume, but the pages should be occupied chronologically.

Opening of Register.

8. The form of register provides columns for the audit of the bills of three complete years, and the new registers should be prepared shortly before the close of such a period; the current registers should be taken up by a person of some intelligence, the names to be omitted should be struck through with a coloured pencil, and the remaining ones re-numbered according to the corrected alphabetical order. At foot of the page containing the last name of one initial should be noted the number of leaves to be left blank after it for future entries.

All orders of unexpired force, any leave unexpired, any transfer ordered but not effected, must be brought forward in the new register, and should, therefore, be marked for the copyist's guidance by the person correcting the register.

The auditor, when he passes the last month's bill, must mark any outstanding objection and see it brought forward in the new register.

9. When the new register has been prepared by the copyist, it should be laid with the old one before a gazetted officer, who should see that the necessary particulars have been correctly transferred, and set his initials against the total salary in the first money column, as authority for, and a guide to, the auditing clerk. An officer can be liable to deduction only under one head of each of the three groups of funds, and the other heads should be struck out with a pen.

1. After the close of each year, a red-ink line should be drawn across the space provided for note of orders, objections, transfers, and remarks, to distinguish them from those affecting payments of subsequent years.

New Names.

10. It will be remembered that no pay can be passed to a gazetted officer who has not drawn for the last month, unless either he is newly appointed to the service of Government (in which case his name will be entered, and slip issued as provided in rule 11), or he produces a last-pay certificate signed or countersigned by the authorities at the India Office, or by the Accountant General of another province. Care must be taken, therefore, in entering new names or re-introducing old ones, that no pay is passed unless supported by a last-pay certificate (except in the case of an officer's first appointment to Government service).

When an officer takes a last-pay certificate, a new money column should be filled with 0 0 0 and signed, and the fact and the date of the grant of such a certificate should be noted in the blank space on the right-hand page. This will prevent pay being passed to him until his name again comes on the register.

Alterations of Pay, &c.

11. On receipt of every Government Gazette, the gazetted officer in charge will, with a coloured pencil, set against each notification a mark for each officer affected thereby; and the auditing clerk, after posting the entry for each name *as briefly as possible*, will mark off the pencil line, and, if necessary, fill up a new money column. In entering the order, any convenient abbreviations should be used. The gazetted officer should recheck the register with

the Gazette, and, if all necessary entries have been made, initial any new money column and issue an octavo slip of warning to the officer whose salary is changed. The slip may run thus—

"No.———

"———— is informed that under Order No. ———— (Gazette, p.———) he is entitled to draw salary at the rate of ———— with effect from ———— until ————. The details of the calculation are given below.

"To facilitate work in this office, he is requested kindly to enter No. as the audit number on the top of his salary bills.

———— 188 . *Asst. Accountant General.*

1. An order appoints A B to act as judge during the absence of C D; a single mark only is wanted, as the order affects only A B. But, if the same order grants leave to C D and appoints A B to act for him, it has to be noted against both officers and so two marks are necessary. In the case of any but a grade promotion, it should not be necessary in the note against A B to make any mention of C D whom he succeeds.

2. When an officer is placed on special duty for a limited time, the limitation should be stated in the note of the order; it can never be necessary to note that an officer is to act "till further orders," as a later order always cancels an earlier one.

12. If the rate of deductions alter for any reason, or if an officer revert without a new order to his former scale of pay, a new money column will be filled up and initialled, but no slip notice need be issued. The date above the money column will be filled in at once, only if the changed rate *necessarily* takes effect from the date of the orders; if it involve any previous transfer of charge, receipt of certificate of taking charge will first be awaited.

If one item of deduction vary without alteration of salary or other deductions, correction may be made in red ink without transfer of the whole particulars to another money column.

13. If the Gazette order notify a temporary grade promotion for a term already expired, it will not be necessary to fill up a new money column. The amount claimable should be named in the slip referred to in Rule 11, and neatly entered in the space left blank at foot of the right-hand page of the register with a guide letter, which may be set also (1) in the money column temporarily affected by the order, (2) against the note of the order, and (3) in the *cage* provided for the months for which the allowance is due; on payment, the date of the voucher will be noted in the cages against the letter.

Leave and Transfer.

14. The particulars of leave and transfer also will in part be filled up from the Gazette; the first two columns in every case, then the first two under "Leave," or all three under "Transfer." In the column "Section of Code, &c.," the nature of the leaves taken should be denoted by appropriate letters, such as F, MC, P, &c., followed by the number of the section of the edition of the Leave Code then in force under which the leave is granted; the period of absence can only be filled in after return. The date of taking or resigning charge can only be entered from the report of transfer, and a vacancy in these columns will always give warning that some further information is required and must be called for. The column "number and date of reference" is for the record of letters addressed to the officer regarding joining time, objections, &c.

In the case of leaves succeeding each other as subsidiary leave and furlough, the day which reckons as the first day of each will appear in the column of *resigning* charge; and that which reckons as the last of each, in the column of taking charge: the column "period of absence" then filled up will show whether or not the period granted has been overstayed.

In case of transfer too, the "joining time claimable," noted at the time of posting the order, will, by comparison with the difference between the dates, show whether, and by how much, the proper joining time has been exceeded.

Charge Certificates.

15. Certificates of giving and taking charge, or of going on and returning from leave, should be pasted in a separate file in order of receipt: the record-keeper should be responsible for having them filed on the day of receipt, after seeing that they bear the initials of the auditor, and of the service-register poster, as certifying that the requisite entries have been made. This file the gazetted officer in charge should take up week by week and check by it the several registers. Such files may be destroyed at the end of the third complete year.

If space is exhausted.

16. Ten money columns are provided in the register form, and, if it should become necessary to open an eleventh, and it must then be transferred to another page, the next month's *cage* should be filled by entry of the number of the new page, and the unused cages should be cancelled. But also any of the several spaces provided for note of orders, remarks, objections, &c., may be exhausted, and then, in order to avoid actual transfer of audit, a slip of thin, but tough, paper may be pasted by the upper edge, so as to cover the space which has proved insufficient. This plan is only a make-shift to avoid a transfer; but in some provinces, without some such artifice, transfers might be frequent and confusing, and they must always be troublesome; since all current particulars must be carried to the new page just as at the opening of a new register (rule 8).

Audit of Salary Bills.

17. Audit will be recorded in the cage of the month *for* which the pay is due, *i.e.*, by the labour of which the salary is earned, not of the month *in* which it is issued; and if the amount of the bill be the same as was passed for the last month, it is sufficient to note in the register the date of payment; if any further payment be made afterwards under new orders, the new date would also be entered, with a letter guiding the eye to an explanatory note in the space left vacant in the form and to the note of order. If there be any change in the rate of salary as compared with the last month, it will be better to enter the amount as well as the date. The amount noted should be that charged in the classified abstract (*i.e.*, the gross amount, including fund deductions and sums disallowed). Again, when a retrenchment has been covered by short payment on a later bill, the actual new charge (*i.e.*, the cash payment *plus* the ordinary deduction) should be entered, not the gross earnings.

1. Suppose that in the first money column the rate of pay is shown as Rs. 400, under date 1st June 1873, and in the second Rs. 450, under date 15th February 1874. If, then, for earlier months Rs. 400 (gross) only be drawn, for later ones Rs. 450, and for February Rs. 425, no note of amount is needed on the right-hand page in the cages for July to January; but in February's cage Rs. 425 would be entered along with the date, and in March's Rs. 450. Thus, an entry without specification of amount will always be understood to be for the same amount as that last recorded.

18 After the necessary enfacement of the voucher, the audit clerk will lay it with the register before the gazetted officer in charge, who will attest the

enfacement and make his mark (*i.e.*, his initial or some shorter distinctive mark) in the register: particulars of objection, if any, will be posted in the space provided in the audit register, and the voucher will be ready for surrender to the poster of the classified abstract. But, if the ground of objection be only non-receipt of a complete certificate of transfer of charge where the transfer involved moving to another station, no note of it need be made under "particulars of objection," as the absence of a certificate in such a case is shown in the form under the head "Particulars of leave and transfer."

19. The bills for salaries and all other allowances of all officers in independent charge of account offices will, after detailed audit and record in the local office, be forwarded in original, for final audit and record, to the Comptroller, Indian Treasuries. The bills of other officers of the Financial Department attached to any local account office must be audited by the officer in independent charge personally.

Advances to Gazetted Officers.

20. Advances of pay, made under proper sanction to gazetted officers, come under audit in the same way as salary payments made on due date, and should be entered accordingly in the audit register. An advance made at the port of arrival, to enable an officer to rejoin his appointment or on transfer should, if the officer be proceeding to another province, be reported through the last-pay certificate to the auditing officer, and debited to him in account current. The auditing officer will accept the debit by debit to "advances recoverable," and note the advance in the audit register, and also enter it in the column "Advances recoverable" in the objection book and in the outgoing objection statement of the district to which the officer is attached.

1. It will be clearly understood that these instructions to debit in account current apply only to the rare case of an *advance*, not to an issue of pay to an officer producing a last-pay certificate, and requiring a new last-pay certificate before he can draw pay elsewhere.

Advances in England.

21. An advance made in England, to enable an officer to return to duty, is reported to the auditing officer through the last-pay certificate. It should at once be entered in Indian currency in the audit register, and in the column "Service payments for recovery," in the objection book, and included in the outgoing objection statement, as in the case of an advance made at the port of arrival.

1. The general rule for conversion of sterling is stated in Chapter 66, Rule 13; but the cases referred to in this rule are, for the most part, exceptions, as Rule 3, under Section 161*b*, of the Civil Leave Code, provides that advances received by officers in England will be recovered in India at the rate of exchange of the year in which the advance was made.

22. These advances are recoverable by monthly instalments of not less than one-third of salary; and the recoveries may be made either by short payments, or in cash. Recoveries in cash should be credited to Miscellaneous, sub-head Cash recoveries of service payments.

Report to Secretary of State.

23. A memorandum should be prepared monthly, for the information of the Secretary of State, showing (1) the name of the officer, (2) the date and amount of advance, (3) the amount recovered in the month, and (4) the amount

recovered up to date, including this month, and forwarded by the Accountants General, Bombay and Madras, through the Local Government, and by other Accountants General, through the Comptroller General. This memorandum should be submitted as soon as the monthly consolidated abstract has been posted. The amount must be finally adjusted within the Indian accounts, and must not be credited to London.

In the case of an uncovenanted servant, advice must also be promptly sent if the officer dies, or is dismissed, before the recovery is complete, in order that the sureties may be required to pay the balance.

1. If the amount so advanced should be debited in the inwards account current from London, the attention of the Comptroller General should be drawn, and note of the account in which the debit appeared should be made in the memorandum certifying completed recovery ; no credit for such a recovery should be made in the London portion of the account without special orders.

2. Without the *previous* sanction of the Secretary of State, no officer may be exempted from the refund of money specially advanced to him from the Home treasury.

3. Any demand against the estate of a military officer, who, obtaining an advance of pay under the rules when proceeding on furlough or sick leave, dies before the end of the term which the advance covers may be remitted, but not any other advance or demand.

House Rent Recoveries.

24. When Government has to pay rent for any house occupied by a civil officer, the actual rent, if the officer occupies the whole house, or a fair share, to be determined by the superintending engineer, if he occupies a part, should be recovered from the officer.—(*Government of India, Financial Department No. 3476, dated 27th September 1883.*)

Furniture Allowances Recoveries.

25. The following recoveries are made for furniture grants :—

Lieutenant-Governor of Bengal, 5 per cent. on Rs. 15,000, sanctioned in Financial Department No. 1461, dated 29th March 1879.

Lieutenant-Governor, North-Western Provinces, 5 per cent. on Rs. 10,000, sanctioned in Financial Department No. 3284, dated 21st December 1882.

The above recoveries will be made by the Civil Accountant General and credited to Government.

The above officers receive, from the Public Works Department, yearly grants of Rs. 4,500 and 4,000), respectively, for renewal of furniture, and the Lieutenant-Governor of the Punjab receives Rs. 3,000 ; but no recoveries are made in respect of these grants.

26. Political officers, in some cases, obtain table equipments and furniture at the expense of the Government, the charge being borne by the Public Works Department. In these cases, the officer concerned is to pay 5 per cent. on the outlay by the Government, and the executive engineer is to advise the Accountant General of the amount of monthly recovery to be made from the political officer's salary, this deduction being credited by the Civil Department to the Public Works Department, and there taken to credit of a " furniture fund " in charge of the executive engineer, from which repairs and renewals will be met.

Similar deductions of 5 per cent. on capital outlay will be made from the salaries of the Chief Commissioners of Assam and British Burmah, but the deductions will, in this case, be credited to Government, as the cost of repair and renewal is met by yearly grants of Rs. 1,000 and 3,000, respectively, without any furniture fund.

Adjustment of Objections.

27. The audit clerk is responsible for watching adjustment of objections raised on vouchers passed by him, and the gazetted officer in charge, when passing a new bill, should see what objections are still outstanding. Ordinarily, recoveries will be made by short payment on a new bill, and record of such recovery should be made under "particulars of objection" before the voucher is laid before the gazetted officer.

1. When any officer gives notice that he is about to take leave, or to retire, or when he is approaching the prescribed limit of his service after which retirement is compulsory, and also immediately on receipt of the news of any officer's death, all demands against him should be promptly ascertained and adjusted.

Recoveries in England.

28. As regards references to England for recovery of over-payments made in India, the Secretary of State, having directed that "all claims should be finally audited within a period of, at the outside, six months from the date of payment,"* prescribed that "on all occasions in which claims for over-payments made to officers who have proceeded to England are transmitted for recovery by the Secretary of State, they should be accompanied by full particulars of the claims sufficiently detailed, to enable the Secretary of State to judge with whom the responsibility for the error rests, and the Secretary of State in Council will alone decide whether the claim should be enforced or not." Also, that "in the case of any officer on leave, re-payment should not, as a rule, be enforced until he returns to duty in India, when he will be again in receipt of Indian pay and allowances."

1. When it is necessary to move the Secretary of State to make such recoveries, all necessary documents should be furnished in duplicate for the orders of Government of India, Madras or Bombay, and for transmission, if necessary, to the India Office. In like manner replies to the objections to a refund, raised by the absentees, should be submitted in duplicate.

2. If more than six months have elapsed from the date of payment, the documents must be forwarded to the Government of India, together with a statement showing the full particulars of the claim, and explaining the delay in its assertion.

3. The Secretary of State does not recover sums of less than Rs. 10.

Audit Rulings.

29. A few general rulings may here be given—

(*a*) The whole salary of an acting officer should be taken against the department and the post in which he is actually serving.

1. This rule need not be rigidly applied for purposes of account and audit in the case of ministerial officers acting in other posts in the same office establishment.

(*b*) When an officer whose main duties and appointment fall under one head of charge is intrusted with additional or subsidiary duties coming under another head of charges, no portion of his salary and allowances is to be debited to the latter head. This rule does not apply to separate fixed allowances for additional duties, nor must any change be made in existing practice or orders under which

* The Comptroller General will be good enough to instruct the officers of account to have the personal accounts of gazetted officers promptly audited, and to arrange for a particularly early examination of the accounts of gazetted officers proposing to take furlough or to retire from the service.—(*Financial Department No. 1017, dated 22nd February 1878.*)

charges are divided between two or more heads.—(*Financial Department No. 2154, dated 20th July 1883*).

(*c*) The salary and mileage allowance of an officer proceeding to join an office should be taken against the grant of the office to which he is proceeding.

(*d*) The allowances (including travelling allowances) of a military officer transferred from military to civil duty are paid by the civil department from the date on which he gives over charge of military duty, and those of a military officer transferred from civil to military duty cease to be payable by the civil department from the date on which he gives over charge of his civil duty. The same rule holds of all officers transferred from one department to another.

(*e*) When a military or medical officer, holding a civil appointment on consolidated pay which is less than his military pay, is allowed to draw the difference between them, he draws it from the department from which he receives his consolidated pay.

(*f*) A European non-commissioned officer or soldier on obtaining civil employ is ordinarily required to buy his discharge from the army; but, if such a person die in civil employ while under a military contract of service, the civil department in which he was serving will bear the charge of any passage money which, under military pay regulations, may be admissible to his family.

(*g*) Bills for rewards to military officers in civil employ, for proficiency in the oriental languages, require to be pre-audited by the Military Department before payment is made.

Subsidiary Registers.

Last-Pay Certificates.

30. Of all last-pay certificates drawn up or completed in an office, a register should be kept, showing—

(1) Number, letter, and date of certificate;
(2) Officer's name;
(3) Columns corresponding to the headings of the certificate;
(4) Account office at which drawn up;
(5) Account office at which completed;
(6) How finally disposed of. Certificates in Form I should be entered in a separate and simpler form.

1. "Letter" in column (1) means the letter which distinguishes the form in the Leave Code; the entry in column (6) is meant to show to what officer the duplicate certificate is sent.

2. In last-pay certificates granted to officers proceeding on leave out of India, or retiring from the service, no entries may be made of arrears of Indian pay and allowances due to the officers.

3. In all cases when a leave and pay certificate is issued in India to any member of the uncovenanted service, on whose account family money has been payable in England, the date to which recovery has been made in India will be invariably noted on the certificate.

4. Military officers in civil employ, when about to retire from active service, are required by the Military Department to produce a no-demand certificate from the civil account officer under whose audit they are.

Officers lent.

31. A register of officers (gazetted or ungazetted) lent or transferred for

Page 381.—Strike out Note 4 under Rule 31, and insert the same on page 430 as Note 3 under Rule 13. Please observe that Note 5 on page 381 now becomes Note 4. (*3rd List.*)

foreign service (Pension Code, Chapter III) is to be kept in Form 85, so that a proper check may be maintained over the recovery of their contribution towards leave and pension allowances.

1. The amounts realised are to be entered in the cages of the months in which they are realised, and when the entry for March is made, the total realised during the year will be cast up. In the adjacent space ("total due") will be entered, after a calculation made on the basis of the orders affecting the case, the amount which was due from the officer during the year (not due *on account* of the year; for, as a rule, payment for March is not due till April 1st, but due to be paid during the year, including any recovery due on account of short payment in the previous year); and measures must be taken to recover any sum by which the actual realisations have fallen short of this.

2. The amounts entered in the register in each month should be totalled (by aid of a separate form, if necessary) for comparison with the monthly entry in the consolidated abstract, so as to make sure that all amounts recovered have been duly entered.

3. The salary of an officer transferred will be borne by the native state, municipality, or other body, from the date on which he is relieved of his duty under Government, to the date on which he is relieved of his duty under the body to which his services are lent.

4. Whenever practicable, the usual subscriptions to the Uncovenanted Service Family Pension Fund must be recovered by deduction from bills; cash payments should be accepted only in the case of special subscriptions, such as donations on admission to the Fund, or from officers who are on foreign service or who are not actually on duty, *i.e.*, are absent from India either on leave or retirement from the service. The Secretary to the Fund will furnish the Comptroller General (or the Accountant General, Bombay, for the Bombay Fund), with an annual statement explaining all cash receipts of the Fund at Government treasuries during the year from officers who joined the Fund after 9th September 1879.

5. If the contribution is to be recovered in a province different from that in which the officer was serving at the time of his transfer, the Accountant General of the province in which he was serving must communicate particulars to the Accountant General of the recovering province, in order that the latter may keep up the contribution register.

Family Allotments.

32. When any arrangement is made for family payments in England entry should be made in a register similar to that just prescribed, and the monthly recovery should be carefully watched; if it should cease, notice should be at once sent by the Accountants General of Madras and Bombay through their Local Governments, and by other officers through the Comptroller General, in order that the payment in England may be stopped. If the remitter be transferred to another circle of payment, not only should the amount of the monthly recovery, and the date up to which it has been made, be entered on the last pay-certificate, but a separate letter of warning should be despatched to the audit office.

1. Both the register, and the annual return prescribed in Rule 47, should contain note of the payments by ungazetted, as well as by gazetted officers.

2. In notifying to the India Office, when a family payment is to commence or terminate, the month on account of which payment is to be made should be clearly stated thus—"First payment to be made in September, for August;" and not merely "to commence to be paid from September." Such payments are due and paid in the same way as salary.

Service Register.

33. The services of all gazetted officers will be recorded in convenient volumes of Form 86. These registers will be kept by audit circles; thus, the Accountant General of Bengal, who audits the pay of officers serving the Government of India, as well as those serving the Government of Bengal, will keep only one set of service registers, not two. Separate volumes may be set apart for the several sections of the service, covenanted civilians, military officers in civil employ, medical officers, chaplains, uncovenanted officers bearing European names, and uncovenanted officers bearing Native names.

1. The object of this separation by classes is simply economy of labour. The different conditions of service render it probable that while officers of each class will run off its register nearly in the order in which they are brought on it, those of different classes will remain very different periods. For instance, chaplains retire generally after 20 years' service, and rarely serve the same Government during their whole service; whereas civilians serve longer and are rarely moved: uncovenanted Europeans generally enter the service young and remain long, whereas uncovenanted Natives are commonly promoted to gazetted posts only after long service in lower grades. The separation, too, facilitates the preparation of returns, such as those mentioned in subsequent rules.

2. Absence in excess of sanctioned leave or of joining time does not count as "active service," and such period should therefore be shewn under the head of "other leave or absence" in Form No. 86.

Entries to be made.

34. On receipt of notice of the appointment of a new officer, his name will immediately be entered on the first vacant page in the proper volume of this register, and be at the same time brought on the alphabetical index with which each volume will open. So long as an officer is attached to a province, though he be absent on long leave, or though for a time he have fallen from the rank of a gazetted to that of a ministerial officer by the termination of an acting promotion, his name should not be struck out of the index; it should be removed only on death or permanent transfer to another province.

35. In the case of military officers temporarily employed, a separate register must be kept to show (*a*) the date on which his military staff pay should cease; (*b*) any special circumstance under which he may lose his lien on his military appointment. This register should be examined quarterly, and doubtful points be referred to the Examiner, Military Pay Department.—(*Financial Department No. 597, dated 16th May 1879.*)

36. In these registers must be entered every fact in the official history of any individual, though it be a temporary grade-promotion carrying pay but for a few days, or a formal investiture with powers under some Act, or employment on special duty: notifications, that an officer has been placed on some local committee, or appointed to some unpaid charge in a municipality, will not, however, be noted. The registers should contain all the necessary material for the preparation of the prescribed returns affecting gazetted officers, and such documents as the service statements of uncovenanted gazetted officers applying for pension, &c.

37. When an officer is transferred to another circle of audit, the Accountant General should forward to his new province a copy of his service register.

Clerical Rules.

38. The illustrative entries given in the sample form will, it is believed, sufficiently explain the way of handling the register; nor will there be any difficulty in fitting the leave headings to the circumstances of other than civil service rules. In a complete register for a civil servant, there will appear under the head *furlough* all furlough and sick leave which he may have taken since he entered the service; sick leave taken under any former rules should be noted in red ink. Under *other leave* will be entered all extraordinary leave, absence without leave, and special leave: if any period be counted as service or residence which would not under the rules so count, note should be made at foot of the Government order granting such indulgence. The period of leave granted should in every case be entered in red ink; the period of actual absence will be stated in black. In the column of substantive pay will be entered subsistence allowance when drawn, and leave allowances (except, of course,

any acting allowance drawn during absence on privilege leave), those payable in England being stated at ten rupees for every pound sterling.

Scale Register.

39. A scale register in Form 87 will be maintained in account offices for the purpose of checking excess appointments: it will be in two parts, one for checking the number of officers substantively appointed to any class or grade of appointments, the other for checking the number of officers actually holding (whether substantively under their own appointments or as officiating for substantive absentees) and doing the work of the offices in question.

40. The instructions on the form sufficiently indicate how the register is to be kept. The entries will be made as the certificates of giving or taking charge are received; but if any appointment or promotion takes place without any transfer of charge, the entries should be made upon receipt of the Gazette order.

41. This register need contain tables of those appointments only of which the numbers are fixed provincially without regard to locality—*e.g.*, not of Collectors in Madras, but of the several grades of Collectors in Bengal; not of Assistant Collectors in the North-Western Provinces, but of Assistant Commissioners (in their grades) in the Punjab; of Deputy Collectors and Extra Assistant Commissioners everywhere; of Tahsildars only where there are grades in that office.

In cases in which officiating appointments cannot be made from grade to grade (*e.g.*, Deputy Collectors), it is not necessary to keep the second part of the register.

1. The register may be continued from page to page, as convenient, and need not be reopened periodically.

Quarterly Civil List.

42. No instructions are here given for the preparation and publication of the Quarterly Civil List, as this duty is not everywhere laid on the account office; the standard pattern is described in Financial Circular No. 3773 of 25th September 1871. If in any list, which is published by authority without previous review in the account office, any errors are discovered in course of working, they should be reported to the authority concerned, and the copy of the printed list preserved in the office should be corrected by hand.

Annual Returns.

Gazetted Appointments.

43. A list of gazetted appointments in Form 88 will be prepared every year for submission to the Government of India, Financial Department, by the 15th of May; the appointments will be arranged in Departments, following, as far as possible, the order prescribed in Financial Circular No. 3773, dated 25th September 1871; and the orders of Government, which fixed the sanctioned strength and pay, will be noted in the proper column.

Covenanted Civil Servants.

44. Lists of Covenanted Civil Servants including names of Native Civil Servants appointed by the Government of India, are prepared in Form 89 by the Comptroller General for the Bengal establishment, and by the Accountants

General of Bombay and Madras for the Bombay and Madras establishments, respectively, and are submitted to the Governments of India, Bombay, and Madras, respectively. Each other Accountant General must contribute to the officers above-named the necessary particulars regarding civil servants attached to his province by the 15th July. Both in these preliminary and in the final compiled lists the names must be arranged in the order of the civil gradation list.

1. Absence in excess of sanctioned leave, or of joining time, does not count as "active service," and such period should, therefore, be shown under the head of "Extraordinary leave" in Form No. 89.

High Court Qualification.

45. The Local Governments are required to prepare, at the beginning of each year, for ultimate transmission to the Secretary of State, a list of the covenanted civil servants who have, since the date of the last list, become qualified for the office of Judge of the High Court. As these lists may have to be prepared by Accountants General for the Local Governments by the 30th April, the qualification clauses affecting Government servants are here quoted from 24 & 25 Vic., cap. 104, section 2.

2. Members of the covenanted civil service of not less than ten years' standing, and who shall have served as zillah judges, or shall have exercised the like powers as those of a zillah judge, for at least three years of that period.

3. Persons who have held judicial office not inferior to that of a principal sudder ameen or judge of a Small Cause Court for a period of not less than five years.

Services of Chaplains.

46. From the service registers will be compiled (on foolscap paper) the return of services of chaplains on the Bengal establishment, which is submitted to the Comptroller, Indian Treasuries, every year, by the 30th April, in order to the maintenance in his office of a complete service register. The form is here given with a sample entry :

Note of Services of Chaplains in the Punjab in the year 1872-73.

Name.	Gazette.	Order.	Date of resigning charge.	Date of taking charge.	Period of absence on leave.	
					Mos.	Days.
Revd. A.B.C.	*Pun. Gaz.*					
	3rd Apl. .	Transferred from N.-W. P. .	...	...	...	...
	Ditto .	To be chaplain of Mooltan .	...	20th Apl.	...	...
	5th May .	Two months' privilege leave .	10th May	9th July	2	...
	10th Oct. .	Four months' sick leave .	1st Oct. .	20th Dec.	2	20
	15th Dec. .	Transferred to Bengal . .	5th Jan.	...	...	...
Revd. C.D.E.						

1. The services of chaplains of the Church of Scotland are to be returned in similar form.

2. The name of a chaplain who has left India on furlough should be entered in the return for two years, with quotation only of the order granting furlough, in order to secure continuity of record.

Family Allotments.

47. An annual return in Form 90 should be forwarded by each Accountant General to the Comptroller General, giving (1st) a list of all family allotments in force for the whole past year; (2ndly) a list of all new allotments commenced during the past year; (3rdly) a list of all allotments discontinued during the past year.

This return should be sent in not later than the 31st July as soon as the June pay-bills have been examined, and the recoveries from them ascertained. Care should be taken that they are promptly forwarded, else much of their value will be lost. The information will be transmitted to the Financial Secretary, India Office, as soon as possible after receipt.

1. The same form will serve for all three divisions, a line, with the words "new allotments" or "allotments discontinued," marking the division between them.

2. In column 4 the entry for the first and second divisions should usually be "June," *i.e.*, from pay for June disbursed in July. If, for any reason, due recovery has not been made for that month, explanation must be given in column 5.

3. In column 5, for the second and third divisions, a clear reference to the official communication made at the time of the change should always be given.

4. When the recovery of an allotment ceases, whether by mere discontinuance of the remittance, or by the leave of absence or death of the remitting officer, the fact will be at once notified to the Secretary of State, through the Governments of Madras and Bombay, by the Accountants General of those Presidencies, and through the Comptroller General by other Accountants General.

Superannuation.

48. The rules for compulsory retirement at a specified age, or period of service, are to be found as follows:—

Covenanted civil servants, Pension Code, sections 32 & 34.

1. It has been ruled that a transfer from one district to another in the same capacity does not reckon as a new office under the proviso in this rule.

Military and naval officers in civil employ, *Gazette of India*, January 28th, 1865, page 100.

Uncovenanted officers, Pension Code, section 110.

49. The Accountant General will inform the Local Government whenever any uncovenanted officer attains the age of 55 years, and ascertain whether it desires to retain him. In the case of military and naval officers, the Accountant General should annually obtain lists of the officers affected by the rule who are employed in departments and offices under his audit, and should pass no more pay to the officers named therein, except where it can be shown that there is authority for their continued employment. Regarding covenanted civil servants, the prescribed registers give the necessary information as to when any individual comes within scope of the rule.

1. Rules 47, 48, and 49 include ungazetted as well as gazetted officers.

ANNEXURE A.

The following is a list of points for the attention of auditors:—

(1) See that the vouchers are in the proper form;
(2) See that receipt stamps are affixed when necessary;
(3) See that the officers are legally entitled to the pay;
(4) See that every first payment of salary, except on first appointment to the service of Government, is supported by a last-pay certificate;

(5) See that in the case of an uncovenanted officer appointed to the service a health certificate is given;
(6) Record the payments in the appropriate cages in the audit register;
(7) When the amount of a bill is the same as last month, only enter date of payment; if any further payment be made, enter the new date also, a guide letter being placed over it, linking it with the explanatory note and number and date of order;
(8) When the amount of a bill differs from last month, enter the amount, as well as the date, the amount being that charged in the classified abstract, including fund deductions and sums disallowed;
(9) When a retrenchment has been covered by less payment on a later bill of the same year, enter the actual new charge, *i.e.*, the cash payment *plus* ordinary deductions), not the gross earnings; when the recovery is on account of a previous year, enter the gross earnings;
(10) Enter advances made in England in Indian currency at the rate of exchange of the year in which they are made, informing Comptroller General of them (these advances are recoverable by monthly instalments of one-third of salary, recoveries being credited to XX Miscellaneous, sub-head "Cash recoveries of service payments");
(11) Examine and check service and other funds, including superannuation contributions, in strict conformity with the rules;
(12) In the case of an officer on leave—
  (*a*) see that leave has been granted;
  (*b*) see that it has not been exceeded;
  (*c*) see that the allowance claimed is covered by rules applicable to the case;
(13) Note all advances, excess or unauthorised payments in the space set apart for objections, issuing the necessary retrenchment slips to the officers concerned;
(14) Note recoveries, if any;
(15) Enface the vouchers with classification and audit notes to enable the district auditors to charge the amounts to the correct head in the accounts, and to communicate objection to the district officers through the usual objection statements;
(16) Stamp them with the "Admitted" or "Objected to" stamp, as the case may be;
(17) Send them in their proper pages in the registers to the reviewing officer;
(18) On return from him return vouchers without delay to the Treasury Account Department.

On receipt of a gazette, with the notifications regarding gazetted officers ticked off, the auditor will—

(1) Note all the necessary details in the audit and service registers, and also the scale register in the case of graded appointments;
(2) Issue the slip for alterations in salaries, filling in at the same time the money columns in the register when necessary;
(3) When leave has been sanctioned, prepare the prescribed letters for leave in India or leave out of India, as the case may be;
(4) In the case of transfer see that report is received of making over, as well as of receiving charge, note in proper place in audit register, and check joining time;
(5) In the case of an officer transferred from another province, call for his service register, and submit the audit, service, and scale registers to gazetted officer with the gazette slips, &c., for approval.

Chapter 36.—Establishment Audit.

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Establishment Book.

1. The first step in the audit of establishment is the annual issue of the forms of establishment return prescribed in Volume I, chapter 4, rules 3 and 4, which should be printed on good royal.

2. (*a.*) On receipt of a new annual statement, the book of establishment of the previous year will be taken up for comparison with it; the checking clerk will verify any new orders quoted in support of alterations, and must ascertain that each new name is supported either by a health certificate, or by a reference to a former post (marking in each case "verified" or "certificate inspected" in red ink). If there be any name not so supported, or if any unknown order be quoted, he will institute correspondence with the head of the office.

He should also see that the detailed statement required by rule 3 (*i*) chapter 4, is furnished at foot of the return.

1. It will, no doubt, be convenient to keep health certificates for facility of reference in separate files.

(*b.*) The statements are to be submitted in duplicate and the nominal rolls in triplicate, and a separate statement, with nominal rolls, is to be prepared of each permanent establishment, so that it will no longer be necessary to have a fair copy of the book of establishment or of the nominal rolls prepared in the account office.

(*c.*) Accordingly, when all defects have been supplied in the manner indicated in clause (*a*), both the original and duplicate copies will be laid before a gazetted officer, by whom a sufficient number of pages, chosen at random, will be checked, and, if the work seem properly done, an order will be passed to group the statements under service heads, arrange them by districts in alphabetical order under each head, and bind them in that order in volumes of convenient size. The nominal rolls should be similarly arranged and bound separately.

(*d.*) Before binding the statements, a report should be forwarded to the Local Government of the persons who have attained the age of 55 years.

3. The original returns bound up will be the record in the account office; and the copies are intended for despatch, (1) duplicate copy of establishment book and nominal roll, to the Financial Department, and (2) triplicate copy of the nominal roll only, to the Secretary of State; these are due by 1st September.

4. As each establishment return is checked, its details will be posted, by

aid of the accompanying abstracts, in an abstract prepared after the plan of the subjoined form—

Name of District.	MAJOR BUDGET HEAD.												
					Head-Quarter Office.					Sub divisional Establishment.			
	Collr. or Depy. Comr.	Joint Magistrate and Deputy Collector.	Assistants.	Uncovenanted Depy. Collrs.	Clerks on Rs. 50 or more a month.	Clerks below Rs. 50 a month.	Servants.			Tahsildars or Mamlutdars.	Clerks, &c.	Servants.	Total.
1													
2													
3													
4													
5													
&c.													
Total ...													

Copies of the abstracts will then be placed in the volumes wherein the corresponding nominal detail is to be found, so that where the book of establishment is bound in several volumes there will be some abstract statements in each.

Audit Register.

5. The audit register will be in Form 91, each page being divided by horizontal lines into five equal spaces. A page is set apart for the audit of each section (see chapter 4, rule 2), and the register is opened by entering from the establishment book after comparison with the last audit register, in the upper left-hand corner of the page, the scale of pay for the total of the section. The maximum and minimum columns will be used only when the pay, or part of it, is progressive; and in this case each increment, as it is admitted, will be entered in the 'actual' column with a note of the month, with effect from which it was granted. The entries in the money columns of amounts sanctioned must be initialled by the Superintendent.

1. The form of audit prescribed for establishment may be adopted also for the audit of scholarships and similar allowances.

2. The column headed "orders of Government" is intended for the record of any orders affecting the scale of establishment which are received during the currency of the register.

3. The detailed scale of establishments (except the petty and numerous ones) is often required for reference, even when the audit is regulated by totals of sections. It will be convenient, therefore, to enter, in the first year of the register, a note showing the detail of the appointments and pay contained in each section.

4. A difficulty in auditing by sections often arises (especially in the cases referred to in chapter 4, rule 2) through transfers, from one section to another, of officers who draw at different rates of salary. The difficulty may be avoided by procuring periodical returns of the additions and reductions made under the various sections, and posting them in the actual column, so as to make that column always show the figure against which the section has to be audited.

6. The first of the five divisions of the page serves for record of the audit during the first year, after the end of which the entries of maximum, minimum, and actual will be made after the same examination as above in the second space; and the audit continued for the second year on the same page. The fifth space is required for remarks, notes, &c.; but, as four spaces are disposable for four years' audit, the audit register should be renewed only once in four years.

1. In the case of some establishments, the number of partial bills, arrear bills, &c., among which one month's pay is divided, is so large as to occupy, each month, more than a single space. In these cases (to which the old audit registers give an easy clue) more than one page will be required for the four years' audit.

2. In large establishments, the sections of which exceed, say, three in number, it is advisable to set aside one page for audit of the total of the bill in the same way as each section is audited.

3. A fly-leaf in the following form may be inserted between the pages of the audit register:—

Detail of Appointments and Pay according to Note 3, Rule 5, Chapter 36 of the Civil Account Code.

Audit Procedure.

7. On receipt of an establishment bill with the treasury account, its calculations will be checked arithmetically, and reference will be made to the leave statement in order to see that no absence on leave causes a charge which the rules do not permit. But it will not be necessary to check the leave granted by earlier records, or the details of the bill by earlier bills. In the case of a new incumbent a health and age certificate is required; and, if the age exceeds 25 years, the fact should be reported to the Local Government. In posting the audit register, the actual amount drawn will be entered against each section, in the space set apart for the month on account of which it is drawn, with note of any amount due but not drawn by reason of absence; but no note of any fines levied is necessary. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums, refunded by short-drawal, which may be claimed again.

1. Government or other orders regarding any member of the establishment should also be noted in the audit register.

2. The account of deductions and contributions on account of pension and leave allowance of officers lent to native states, &c., or on account of family allotments made in England, is kept in a single audit section for the whole office. (See chapter 35, rules 30 and 31.)

3. If the amount of a bill is objected to, it must still be entered in the audit register, and the cause of objection clearly stated.

4. Pay bills of the local Marine Department, except in the case of office establishments, must be accompanied by acquittance rolls for the preceding month's pay.

8. When the payments have been recorded against the sections, the amounts posted should be totalled and agreed with the bill, the audit enfacement written, and bill and register together laid before the reviewing officer (chapter 34, rule 8), who will compare the totals, make such comparison of sectional charges as seems necessary, and initial both bill and register.

9. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month for which it was due, not that *in* which it is disbursed. To take an instance:—A clerk being absent on six weeks' privilege leave, from 25th March, his pay for March is not drawn in the bill for that month; but, when it is claimed in May, it will be passed in the audit register under the past year: or, to take a further instance,—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn, and taking leave did not return in April to receive it; the drawback will be noted in the earlier part of the register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

1. The number and month of the voucher should be quoted in the entry, as shortly as possible; thus, 34-7 would indicate voucher 34 of July.

Arrear and Advance Bills.

10. Arrear bills will be passed in the same manner against the section concerned, after reference to the note of amounts due but not drawn (under rule 7), the necessary addition being made to the total; and, when any pay is drawn in advance under chapter 4, rule 12, the amount will be finally charged against the service head, and a note will be made in the audit register in the column assigned to the month for which pay is advanced.

1. A, whose salary is Rs. 150 a month, receives an advance of Rs. 200; note will be made of payment of the first month's pay in full, and of Rs. 50 on account of the second month.

Temporary Establishment.

11. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, and lines should be drawn across the cages of the months subsequent to the period for which the sanction holds good, so as to prevent admission by oversight of pay for a period in excess of sanction.

1. Temporary establishment may commonly be taken to the head of ordinary establishment; it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them.

Chapter 37.—Travelling Allowance Audit.

Audit Register . . . . . 1 | Transfers 2

Audit Register.

1. Audit of travelling allowances will be recorded in a register in Form 92. As no details of camp stages or of camp attendants will be given, a single line is sufficient for each voucher. The name of the officer will be the name of the gazetted officer, whose own, or whose establishment's, charges are included in the voucher. The name of a ministerial officer will appear only when the bill, though signed by the head of the office, is for the charges of a ministerial officer transferred from another post under circumstances giving him a claim to travelling allowance. In the fourth column will be named the stations from and to which the officer is transferred, or, in case of moving within the area of a local charge, the date of beginning and end of the tour; the object need not be entered, except in the case of joining or examination; for, even when an officer makes a journey solely in the interests of a municipality, the charge follows the officer's salary.

1. The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

2. In cases of transfer of police inspectors and constables, where several names appear in a single bill, their names and other details may be omitted from the register, provided efficient arrangements can be made to guard against double payments.

Transfers.

2. To facilitate the audit of travelling allowances, it has been ordered that, when a public officer is transferred without promotion from one substantive appointment to another at a different station, a copy of the order transferring him shall be sent to the Accountant General of the province in which he is serving, with an endorsement stating *either* that the transfer has been ordered on public grounds, and not at the request of the officer, *or* that the transfer has been made at the officer's request.

Chapter 38.—Contingent Audit.

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Nature of Audit.

1. Illustrations of the way in which the Accountant General should scrutinise contingent bills are given in the enclosures of Financial Department No. 270, dated 17th May 1865, and No. 1490, dated 31st July 1865, both of which were circulated for guidance; and it is also laid down that it is the duty of the Accountant General "to challenge extravagant rates, prices, or amounts for charges otherwise unobjectionable in their character, and to refer for orders any item of expenditure which is positively objectionable, or at least doubtful in itself; but it is not right to regard as an unusual charge requiring the sanction of Government one which is manifestly necessary, though it does not occur monthly. For instance, a clock in a Commissioner's office is a necessary article of furniture, but the necessity for replacing it will not occur for years; but, when that necessity does recur, the expense may readily be passed on his signature, provided the price be reasonable."

2. Countersignature cannot be said to relieve the Accountant General of responsibility for control; he will not, indeed, disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer, but he will draw the attention of the countersigning officer to any outlay which seems questionable, or, in comparison with like charges in other districts, excessive, and may, if it seems advisable, specially address the Local Government.

Abstract Bill.

3. When an abstract contingent bill is received, it will be examined so far as to see that it is drawn by an officer who has authority to draw such bills, that the summations of it are correct, and that there is nothing extraordinary or unusual in it. The usual audit enfacement will be made upon it, and its amount will be entered in the contingent audit register (Form 93), having a separate page for each head. The amount unpassed will be entered each month in the objection book, and, as the countersigned bills are audited, they will be recorded in the contingent register and admitted in the objection book. The details of the abstracts are not required to be entered in the contingent register, but only the total of each abstract, since the details are recorded in the annual classified abstract. In the case of pre-audited bills, however, the old form of contingent audit register, prescribed in Circular No. 175, must continue to be kept, both as a record of payment and also for budget check.

1. The register in Form 93 is introduced so that the auditor may have a note of the payment of each bill and to be able to challenge any that might be presented a second time.

2. In Madras, where the classified abstract has not been introduced, the old form of register, mentioned above, must continue to be kept.

Budget Check.

4. As the classified abstract for each month is completed, the examiner will review the contingent expenditure which it includes, comparing the amounts expended with the budget allotment, and bringing to notice any cases in which the expenditure appears likely to exceed the provision. This review is an essential part of the audit of contingent expenditure, and should receive close attention at the hands of the Superintendent.

1. A similar comparison with last year's abstract may also, with advantage, be occasionally made.

2. The Government of India have directed that when a countersigning officer passes a monthly bill in which the monthly proportion of the grant is exceeded, he shall report to the Accountant General that he is satisfied that special circumstances have rendered the excess necessary.—(*Financial Department No. 1407, dated 6th July 1878.*)

Contract Contingencies.

5. In those provinces in which the system of contract allowances, [illegible] allotments, for certain classes of contingent expenditure, has been introduced (see Financial Department No. 133, dated 21st January 1881), the Accountant General should arrange to apply a check to the expenditure in accordance with the conditions which regulate it.

It would, ordinarily, be necessary to see, not only that the expenditure is kept within the amount allotted, but also that it is not progressing at a rate which indicates a likelihood of its being exceeded before the end of the year. The contract allowances might be drawn from the treasury upon bills in a special form, showing on one side the allotments admissible, and on the other the details of the expenditure incurred to date. If the detailed headings provided in these bills are reproduced in the annual classified abstract, it may be arranged, for facility of check, that the progressive totals in the abstract shall be made up monthly; otherwise, a separate register should be kept of the officers to whom contract allowances have been assigned, in which columns should be provided to show the amount of each allotment with any additions or deductions (by transfer to other allotments or otherwise) made during the year and the monthly expenditure against it.

Monthly Bill.

6. When a monthly bill is received, it should be examined with special reference to the following points:—

(1) Whether it is duly countersigned (if countersignature is necessary) and certified.

(2) Whether the charges contained in the bill, and passed by the countersigning officer (if any), cover the amounts drawn from the treasury and are classified as in the abstract bills. Differences or disallowances should be noted for recovery, and adjustments, if necessary, on account of misclassification made.

(3) Whether vouchers are attached for all charges for which they are required by rule. The auditor should tick off each such charge in testimony of his having seen and passed the voucher.

(4) Whether sufficient authority is quoted, or produced, for all charges not within the sanctioning power of the disbursing officer: when authority is quoted, the auditor should refer to it and examine its sufficiency, making note of his examination as prescribed in rule 10; when authority is not quoted, the amount cannot be removed from objection.

(5) Whether any charges seem extravagant, unusual, or objectionable; these he should bring to notice.

(6) Lastly, he should record any unusual, occasional, or periodical charges (see rules 11 and 12), so as to guard against their being twice paid, or turning up again too soon.

7. The auditor will record his audit order (passing the bill, or objecting to it) upon the bill itself, and make the corresponding adjustment, or partial adjustment, in his objection books, taking steps to remove any objections still outstanding.

1. It is necessary to watch very carefully for the submission of monthly bills, and to direct the attention of countersigning officers to any delays that may occur. It is clearly objectionable to allow the audit of contingent charges to be indefinitely delayed.

8. When an officer draws his contingencies upon a fully vouched bill (chapter 5, rule 15), or when the monthly bill is received in time to be taken up with the abstract, both parts of the audit (rules 3 and 6 of this chapter) can be taken up simultaneously. Any objections which may be raised on audit will be separately entered in the objection statement and book.

Register of Special Charges.

9. (*a*) For the record of special or unusual charges a register will be kept in the subjoined form. Separate pages may, with convenience, be set apart for each officer incurring expenditure, and, if the entries are likely to be numerous, the pages may be further distributed according to classes of expenditure—

Collector of Midnapore—Excise Expenditure.

Orders sanctioning Expenditure.					Note of Audit.			Remarks.
Issuing Authority.	No.	Date.	Substance of Order.	Amount of Sanction.	No. of Voucher.	Month.	Amount.	Reference to Objection, &c.

(*b*) The form should be of the same size as the establishment audit registers, so as to be bound up with them; and every order sanctioning expenditure, for the record of which no other special provision is made, should be entered, on receipt, in its appropriate place.

(*c*) Special sanctions of refunds, advances, and travelling allowances, will be recorded in this register in the same way as those of contingent expenditure proper, and will be marked off as the charges come up for audit. (See also chapter 44.)

1. The registers should last for the same period as the establishment registers; and in opening a new one, orders of which the force is not yet expired should be carried forward from the old into the new register.

2. When an order sanctioning expenditure contains no indication of the amount or limit of the sanction, the Accountant General should address the authority who issued it.

Audit of Special Charges.

10. When the charge comes up for audit, note of the bill in which it is included, and of the audit, will be made in the final columns of the register.

11. When any unusual expenditure appears for which no previous sanction has been received, but which can be passed at once as within the power of sanction of the disbursing or countersigning officer, note of its audit will be recorded in the final columns, and the nature of the expenditure will be entered in the column "Substance of order."

Periodical Charges.

12. For record of the audit of periodical charges (such as rents, rates, &c.), and of charges for which a fixed allowance is sanctioned, a few sheets, of the form prescribed for audit of establishment, should be added to the special contingent register; each payment, as it is audited, being posted, with the necessary references, in the appropriate monthly column.

Annual Compilation.

13. At the end of each year the totals of the detailed heads of the contingent expenditure (in round rupees, excluding annas and pies) will be taken from the progressive total column of the classified abstracts, and posted in a broad sheet in such a way that they can be compared with the corresponding charges in the other districts of the same province. A line for each district, and a column for each detailed head, will suffice for the form; and there may be one broad sheet for Collectors' expenditure, one for Judges', and so on.

14. These broad sheets are to be used, both for review of the contingent expenditure, when the Local Government requires a formal review, and also for check of the budget estimates proposed by local officers.

Chapter 39.—Pension Audit.

Verification of Services—
Covenanted Civil Service . . 1
Uncovenanted Service . . 2
Permanent Pay Orders . . . 3
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Register of Special Pensions . . 5
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[NOTE.—The references to the Civil Pension Code are to the sixth edition.]

Verification of Services.

Covenanted Civil Service.

1.(*a*) The services of covenanted civil servants are verified for annuity as follows:—

Bengal Civil Service, by the Comptroller General;
Madras " " Accountant General, Madras;
Bombay " " " " Bombay;

and, as they are verified without reference to the detail of appointments held, a register (with an alphabetical index) must be kept by each of the above officers for recording against each civil servant any orders or appointments which affect the amount of his annuity or the source from which it is payable.

(*b*) This register may be kept in Form 86, and should be posted from the annual returns in Form 89, and other information: it should contain only the names of those civilians whose whole remuneration is not received from the revenues of the Government of India, or who hold appointments which affect the amount of their annuity; such, for example, as a Judge of a High Court, who may, after the prescribed period of service, obtain the special pension provided for a Judge instead of the ordinary annuity. The services of all civilians employed in the Hyderabad Assigned Districts should be recorded in these special registers; the Comptroller of that province will supply the requisite information in annual statements to the Comptroller General and Accountant General, Madras or Bombay.

(*c*) The following rule for charging the revenues of the Berars in respect of annuities to covenanted civil servants has been prescribed by Financial Department No. 3143, dated 30th April 1872:—

"In the case of covenanted civil servants who have served partly or wholly in the Hyderabad Assigned Districts, the whole remuneration received by them during their service should be distributed in three parts, as follows:—

A—The aggregate amount charged against the revenues of the Government of India.

Page 397, 3rd and 4th lines.—For the words "after the abolition of the Annuity Fund," substitute—

from the 1st April 1883, from which date all deductions on account of the Annuity Fund are credited to the Berar revenues. (*3rd List.*)

Page 397.—Add as Rule 3A—

3A. The Accountant General shall, before he issues permanent pay orders for political pensions, require information regarding the parentage, residence, date of birth, height, and any personal marks facilitating identification, of the pensioner, and shall enter these particulars in the pay order. (*2nd List.*)

B—The aggregate amount charged against the revenues of the Hyderabad Assigned Districts, ~~during the time the officer was a subscriber to the Annuity Fund.~~

C—The aggregate amount charged against those revenues after the abolition of the Annuity Fund.

(The amounts, of course, should be all taken gross or all taken net.")

(*d*) The charge for annuity, being distributed in proportion to the amounts (A, B, and C) thus obtained, will be divided as follows between India and Hyderabad Assigned Districts:—

India—whole of A; one-third of B;
Hyderabad Assigned Districts—two-thirds of B; whole of C;

provided that the demand be restricted to the case of officers who were actually in the service on 30th April 1872, or who were appointed thereafter.

Uncovenanted Service.

2. (*a*) On receipt of a statement of services, the details should be checked with the establishment books only; it is not necessary to refer to audit registers or vouchers in order to verify dates of alteration of pay or of appointments, or dates of leave or of suspension. The dates stated for these in the service statement may be assumed to be correct, if they agree with the establishment books.

(*b*) If the statement does not show leaves taken and makes no reference to them, it should be at once returned (that is, before being taken up for verification), with a request that either the leaves (other than privilege and casual) may be entered, or that it may be stated that no leave was ever taken.

(*c*) The officer in charge should himself check the verification of one or two entries in each case.

(*d*) Except upon a reference from the Local Government or the Government of India, an Accountant General should decline to advise upon any questions relating to pensionary claims, until an officer absolutely retires, or is about to retire, from the service.

(*e*) For verifying the services of gazetted officers, the service register can be used or the printed history of services, provided the latter is regularly checked.

Permanent Pay Orders.

3. Except in cases for which other special arrangements may be sanctioned, periodical personal payments which do not come under the head of "Salaries and Allowances for Services" are to be made only upon permanent pay orders issued from the account office. These pay orders must be issued strictly in the terms stated and to the persons named in the Government order sanctioning the allowance. Account officers have no authority to discuss or enter upon any questions relating to succession to, or division of, or claims to, such allowances; but must direct all such matters to be referred for the orders either of the Government or of the authorities who may have been appointed to decide them in the rules framed under Act XXIII of 1871.

Registers of Permanent Pay Orders.

4. (*a*) The permanent pay orders issued to pensioners will be numbered in two series: one for those chargeable to the major head "Territorial

and Political Pensions, the other for those chargeable to "Superannuations." Each series will be continuous for the whole province without regard to the treasury at which the allowance is payable, and will be recorded in a register in Form 94.

(*b*) An order granting a pension will, on receipt, be checked with the office report when reported on by the account office, and posted in the proper one of these two registers, which will be laid before a gazetted officer, together with the Government order and the permanent pay order for his signature, and he will certify the issue of the latter, and the correctness of the entry, by putting his initials in the column of date.

1. The last-pay certificate received with the application for pension will be filed with the office copy of the report to Government or when the pension is payable in another province sent to the Accountant General of the province concerned, and reference must be made to it before the permanent pay order is issued. When a last-pay certificate is not furnished to the Accountant General, he should note across the permanent pay order that no payment is to be made until a last-pay certificate is produced. (See chapter 4, rule 9, note 2.)

(*c*) A new permanent pay order, issued in lieu of one worn out, will bear the old date; but, where payment is transferred to another treasury, the pension will be brought anew on this register and a new number assigned. When both parts of an order are returned for cancellation, the fact and the cause must be recorded in this register, with the date of death, transfer, or surrender under *Civil Pension Code, 177.*

1. When a new permanent pay order is issued in lieu of one worn out, a note to that effect should be made in the remarks column of the register, and the old order destroyed.

2. If the Local Government require the Accountant General to prepare, as far as his information allows, the quarterly statement (*Code 137*) for submission to the Government of India, it will naturally be copied from this register. Accordingly, to avoid risk of reporting as new a pension only transferred, it will be well, in cases of re-entry on transfer, to omit particulars in all the columns, but those of number and date of permanent pay order name of pensioner, monthly amount, residence, and place of payment, noting across them, *see No. above:* in the case of a pension transferred from another province, the gazetted officer when signing the permanent pay order may cancel with a coloured pencil the entries in the other column.

3. In this return the serial number will, of course, be new every quarter, and can be checked by comparison with the number of permanent pay orders issued, the difference being explained by the number transferred—*e.g.*, the number of pay orders issued for all superannuation pensions granted up to 30th September 1876 is 900, the number for all granted up to 31st December 1,000; but the quarterly return may show less than 100, as some of the new orders may be those of transferred pensions: these will be easily counted up, as all the columns in this register, but 1, 3, 4, 11, 13, and 15 will be blank, or cancelled with a coloured pencil.

4. For the purposes of this quarterly return, pensions granted, payable in another province, should be entered in red ink in the register, columns 13, 10, 12—16 being left blank.

Register of Special Pensions.

5. (*a*) Pensions which are not granted for life, but are subject to some special condition (such as that they are to cease on marriage, or at a given age, or under any given circumstances), are not to be entered in the same register with other pensions, but to be recorded and audited in special registers of their own; and all permanent pay orders of such pensions will bear the letter S. in addition to the number.

(*b*) In the register of special pension pay orders, and also in the audit register of special pensions, an additional column will show "limitation of pension," which must be stated as precisely as possible. For in-

stance, such entries as "to determine in twenty years" or "to last till twenty-one years of age," must not be allowed, as in such cases the precise date of termination can be ascertained and should be entered.

(c) In all cases where the determination of the pension cannot be fixed for a precise date, the payment can be admitted only upon a certificate in each case, that the event (whatever it is) which determines the pension has not happened.

(d) A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June :—

"I hereby declare that I am not married, and that I have not been married during the past half-year."

Widow / *Daughter* } *of the late*

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by to responsible officers or well-known persons.)

Register of Other Government Pensions.

6. Pensions granted by other Governments after the date on which pensions are made provincial are not to be entered in same registers with other pensions, but to be recorded and audited in special registers of their own (one for each Government); and all permanent pay orders of such pensions, when payable in another province or presidency, will bear a letter or letters corresponding to the Government to which they belong, in addition to the number; for example, a pension granted by Burma, and payable at Bombay, will bear the letters "Bur" after the number.

All pensions recoverable under rule 8 should be recorded in the Accounts under the detailed heads "India," "Central Provinces," and so on, subordinate to "Superannuation Allowances and Gratuities."

7. Such payments should be adjusted interprovincially in accordance with the provisions of rules 18 to 24 of chapter 68 of the Account Code.

8. No recovery on account of a pension sanctioned by another province can be demanded by any Accountant General if it was payable in his province in 1881-82; but recovery may be demanded in the case of a pension transferred from another province after that year, and also in case of a new pension sanctioned by another province and made payable in his province after that year.

Register of Pensions by Departments.

9. It will be convenient, for the purpose of preparing the budget estimate for pensions, to keep a separate register, wherein all superannuation pensions granted, or transferred from other provinces for payment, may be recorded under the several departments to which the pensioners formerly belonged. The register should be on ordinary foolscap in the subjoined form, and should provide one or more pages for each department; the first three columns will be filled up on issue of an order, the other two will be blank until transfer of payment to another province, or certified death, remove the pensioner finally from the roll. The further particulars necessary for the budget return of the new grants can be obtained from the list of permanent pay orders issued, but close packing

would give room for their entry in this form, and either plan may be adopted at discretion.

List of Superannuation and Retired Allowances granted to Officers of the Department.

No. of Permanent Pay Order.	Name of Pensioner.	Annual Amount of Pension.	Date of Removal.	Annual Amount of each Pension removed.

It will not be necessary to enter a name anew on this register when a new permanent pay order is issued; on receipt of the death-roll, the general list will give a clue to the original number and the department.

Audit Register.

10. The audit register for pensions payable in the interior will be in Form 95. The register for political pensions will be separate from that for superannuation pensions, and each will be bound in volumes of convenient size, including the sections of one or more districts, and page continuously. A sufficient number of blank spaces should be left under each district to accommodate the additional entries, which grant of new pensions, or transfers of old ones from other districts, will make necessary during the three years' currency of a register; and each new name should be brought on the district register on the first vacant line at the time the permanent pay order is issued. The number entered against each pensioner will be that of his permanent pay order, and every entry of a pension must be initialled by a responsible officer, after comparison with the permanent pay order register.

1. A page or two at the end of the audit register of service pension should be set apart for the audit of payments to Hong-Kong and Mauritius pensioners.

2. Such pensions are to be regarded as payments made at the instance and on the account of the Colonial Government. They must not be mixed up with Indian pensions, and any applications with regard to them (except for such matters as transfers from one Indian treasury to another, which can be arranged within the terms of the letter of the Colonial Government requesting payment in India), should be referred through the Local Government to the Colonial Government which granted the pension.

11. When a pension ceases to be payable, or is transferred to another treasury, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

Entry of Remarks.

12. Allowing a depth of $1\frac{1}{6}$th inch for each case, there will be room for the entry of ten pensions on a foolscap page. The remarks column gives ample space for all entries which can be necessary in the case of pensions paid at a treasury in the interior; for these would be ordinarily only the fact of cancelment of the order with its cause, the date of death, the receipt of death-roll, and the payment of any arrears to heirs. If an officer re-appointed after obtaining compensation pension do not surrender his pension, note of the

appointment and its monthly pay should be made in this place: if the pay of the new post should not allow the pensioner to draw his whole pension, the full amount granted should be struck out in red ink and the reduced amount entered; in opening a new register, both amounts, with note of the appointment, should be brought forward in the same way.

1. Arrears of political pensions, which have remained undrawn for two years, may not be paid without special orders of Government unless definite rules on the subject have been prescribed by the Local Government under Act XXIII of 1871.

Audit Procedure.

13. The process of audit will be simply the ascertainment that the necessary documents support and justify the charge in the pension bill, and then the record of the date of payment in the proper column of the register. In the enfacement on the bill or schedule, it is not necessary to break up the charge under Superannuation so as to show against each department the amount paid to its former servants, as the detail maintained in the budget estimate is not required in the monthly accounts or the regular estimate.

Presidency Pensions.

14. For pensions paid in a presidency town, there will not be, as in treasuries, a separate file of orders, but the audit register will serve instead: accordingly, the left-hand page should be in the Form (94) provided for the treasury register of permanent pay orders, and the signature of the pensioner should be taken, for comparison, in the column of "Name of pensioner." The notes which, under chapter 13, rule 1, note 1, are made on the Treasury Officer's portion, must, in this case, be made on the pensioner's.

1. A pensioner, whose pension was payable in the presidency town, has been known to apply for a month's pension after payment has been transferred to the district treasury: if, for special reasons, this indulgence be conceded, the payment will be noted on the pensioner's counterpart of the order, and advised to the officer in charge of the district treasury for note on the original of the order. It will be necessary to enter the fact of payment in the audit register of the district treasury (thus: *Calcutta*, 15th March), but the pension will not again be brought on the presidency register, nor need any note be made therein. But it will be observed that frequent transfers are discouraged; that a transfer is an indulgence only to be granted "on sufficient cause shown;" and, as the special case here described is an indulgence which contravenes standing orders, it can only be granted for any *special* reason by the Accountant General himself, at his own risk, and before the transfer of payment has been completed by drawing the pension at the new treasury.

Gratuities.

15. Form 96 will serve at once for register of grant of gratuities and for their audit; on receipt of the order granting the gratuity and after check with the report of the account office the first four columns should be filled up immediately and the order to pay it issued. It may be well to mention that the voucher must be the receipt of the person legally entitled to the gratuity, not that of the head of the office or department in which he formerly served. The fact of re-payment of gratuity (*Code 181*) should be noted in the remarks column when re-payment is *completed*.

1. Every quarter the gratuity register should be examined, and those gratuities which have remained unpaid more than three months noticed, the district officers concerned being addressed concerning them and note of the reference made entered in the last column of the register.

2. If a Local Government require the account department to prepare in part the quarterly statement of gratuities granted, it may be desirable to record all necessary particulars in this register, in which case a form may be adapted from Form 94. The smaller size of the present form makes it so much more handy that it may probably be well to rest content with it, and to fill up the remaining columns in the quarterly returns by reference to the original orders.

Provisional Pensions.

16. (*a*) A special audit register should be opened in Form 95, in which to enter on the left side the orders for provisional pensions and gratuities passed under section 139, rule 2, of the Civil Pension Code; and on the right side the payments made against them. The orders should be entered for the whole province in consecutive order, and when final adjustment of the payment is made against the final order granting the pension or gratuity, full note of it should be made in the "Remarks" column.

(*b*) This audit register must be reviewed by the Accountant General personally every half-year (beginning of April and beginning of October), in order that he may see that no undue delays are occurring in the final settlement of the cases.

1. When the final pension or gratuity is sanctioned, it should be dealt with in the pension or gratuity audit register as covering the anticipatory order, and not as being in continuation of it.

Political Pensions.

17. A special procedure in regard to the issue of permanent pay orders in the case of groups of political pensioners, who are paid by, or are in charge of, a political officer, is prescribed in rule 8, chapter 13. A single order should be issued for the whole group in Form 18, each entry having a number in the prescribed column of the form, thus, $\frac{330}{1}$, $\frac{330}{2}$, and so on, where 330 is the registered number of the whole document.

Miscellaneous.

Report of Death.

18. The death in India of a European pensioner will be reported by the audit office which passed his pension bills; the particulars required are given in chapter 2, rule 3, note 4.

Transfer to London.

19. When payment of a pension is transferred to London, the last-pay certificate given to the payee must contain words declaring that no further payment will be made in India. A quarterly return is submitted of all such last pay certificates granted in case of pensions not wholly chargeable to general revenues. (Chapter 77, rule 10.)

Returns.

Mortality of Pensioners.

20. From the annual return of pensions submitted by every Treasury Officer (*Code* 171), each Accountant General will compile a return in the same

form, and submit it to the Government of India with an abstract and remarks not later than the 1st September.

1. The form of the abstract is given below; column *a* under each class will give the figures of line 1 of the consolidated returns; column *b* the figures of line 11, less those of line 6; column *c* the percentage on column *a* according to the Code table. The remarks which are likely to be suggested by scrutiny of such a statement are illustrated in the paper published at page 1018 of the *Gazette of India* for 1873, corrected by page 43 of 1874.

Mortality Statement of Pensioners.

Ages.	Pensions not exceeding Rs. 10.				Pension exceeding Rs. 10, but not exceeding Rs. 50.				Pensions exceeding Rs. 50.				Total of the Three Grades Pensions.			
	a	*b*	*c*	*d*	*a*	*b*	*c*	*d*	*a*	*b*	*c*	*d*	*a*	*b*	*c*	*d*
Under 50 .																
51—60 .																
61—65 .																
66—70 .																
71—75 .																
76—80 .																
81—85 .																
86 and upwards																
Total .																

The headings are—

(*a*) Total Number on Roll on 31st March 1880.
(*b*) Number died, 1880-81.
(*c*) Expected Deaths as per Table.
(*d*) Difference between Expected and Actual Mortality, *plus* or *minus*.

2. The statement should contain the names only of pensioners whose pensions are chargeable to the general revenues, including provincial funds, and should not include the names of persons in receipt of pensions chargeable to local funds, or to other bodies financially independent of the Government of India, or of those in nominal possession of compensations granted to pagodas or mosques in lieu of lands resumed, or other similar compensations which partake of the nature of annuities either terminable within a stated period or interminable according to the terms on which they were granted.

New Pensions and Gratuities.

21. Quarterly statements of all pensions and gratuities granted are submitted by Local Governments to the Government of India; see notes under rules 4 (*c*) note 2, and 15 note 2.

Special Annual Enquiries.

22. It has been directed that all Accountants General shall, in November every year, make out lists of the pensioners, whether political or service, paid from each treasury, whose age is shown in the register to be over seventy, and send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be attested by special enquiries.—G.I.F. & C. No. 3757, dated 19th October 1883.

ANNEXURE A.

The following is a list of points for the attention of auditors:—

1. (*a*) See that the vouchers are in proper form.
   (*b*) Check the details.
   (*c*) See that receipt stamps are affixed when necessary.
   (*d*) See that no pension is paid for which a permanent payable order has not been issued, and that only pension actually due has been paid.
   (*e*) See that the certificate that no pay was received from any Government office is invariably signed.
   (*f*) See that when a pensioner does not appear in person, a life certificate is attached.
   (*g*) In the case of pensions terminable on marriage, see that the prescribed certificate is submitted every quarter.
   (*h*) Record the payments in the proper registers, political, superannuation or special, as the case may be.
   (*i*) Enface the vouchers.
   (*j*) Stamp them with the "Admitted" or "Objected to" stamp.
   (*k*) Send them in their proper places in the register to the recording officer.
   (*l*) On return from him, return vouchers to the treasury account department.

2. When service pensions remain undrawn for more than six months, see that permanent pay order is returned.

3. On the death of a pensioner see that permanent pay order is returned for cancellation.

4 Note deaths, transfers and non-appearance of pensioners in the audit register, and have them attested by a gazetted officer.

5. Note provisional pensions in a separate register which should be laid before the gazetted officer twice a year (beginning of April and beginning of October).

Chapter 40.—Interest Payment Audit.

Accountant General . . .	1	Account	6
Lists for Public Debt Offices .	3	Provincial Debenture Loans	7
Audit at Public Debt Office .	5	Annexure A.—Memorandum regarding Forms of Registers, &c.	

Audit of Accountant General.

1. The audit of interest payments is divided between the audit officers of Government and the Presidency Bank. The former are to assume that the principal sum stated in the interest register is the correct amount upon which interest is to be paid, and also that interest has not been already paid for the half-years for which claim is made. But in all other respects, and specially as to the correctness of the calculation of the interest and the casting of the totals, the vouchers are subject to regular examination and audit.

(1) Vouchers in which the signature of the disbursing officer or of the payee, or the particulars of the loan, or the number, or the capital sum of the several notes, or the number of the half-year's interest paid, is wanting, should be returned for correction.

2. The Accountant General will audit the interest vouchers (see Form 20) in the following way:—

(1) He will see that the amount entered in column 3 of each voucher is really one half-year's interest upon each amount stated in column 2.

(2) He will see that the "total amount due" is the half-year's interest multiplied by the number of half-years entered in column 4.

(3) He will see that the "amount due" column is correctly totalled, and the total correctly carried into the register (Form 20A), and into the proper column of it.

(4) That the receipt is properly signed, either by the person named as the holder or by his representative.

Lists for Public Debt Offices.

3. After this has been done, for each of the two lists of payments, he will put aside the register, and will total all the vouchers by loans, and will number them consecutively for each loan, in blue pencil, in the upper right-hand corner. To each bundle will be added a covering list, in the Form 97, of which the totals must be checked to see that they agree with the total debits in the month's accounts, against each loan.

The vouchers, together with the covering slips, will then be sent to the Public Debt Office, Calcutta, Madras, or Bombay for further audit.

The totals of these lists should be carefully compared with the charges in the month's accounts, excluding those paid in the Presidency Bank. See next rule.

4. These lists should not be sent one by one, but should go together, as soon as completed, with a covering statement showing :—

List of Charges on account of Interest on Debt brought to Account by the Accountant General in the Month of

Name of Loan.	Payments at Presidency Bank.			Payments at Mofussil Treasuries as by Vouchers enclosed.			Total Charge in Accounts.		

Audit at Public Debt Office.

5. The public debt office will post the payments from the vouchers into their audit registers and check them in the following respect: (1) that the amount of the promissory note is correctly stated in the voucher; (2) that interest has not been twice paid for the same half-year.

Account.

6. The total payment made on account of interest will be entered in one sum in the account-current with India, and will be supported by a copy of the statement prescribed in ~~the last rule~~, so as to enable the Comptroller, Indian Treasuries, to keep an account of the interest paid on account of each loan.

Provincial Debenture Loans.

7. A similar procedure will be followed in the check of interest on these debentures; but the charge should be adjusted against Provincial Services. (See also chapter 76, rule 12.)

ANNEXURE A.

MEMORANDUM REGARDING FORMS OF REGISTERS, &c.

Registers of Notes.

1. In the Public Debt Office in Calcutta, every note is entered in two registers—a loan register and an interest register—for each loan. The forms adopted for these two registers are as follow :—

A.—REGISTER OF———— PER CENT. LOAN OF————, DATED————

1. Date of issue of note.
2. Number of note.
3. In whose favour.
4. Amount.
5. Bearing interest from.
6. Previous number.
7-8. Initials.
9. Remarks (including place of payment of interest).

B.—REGISTER OF———PER CENT. LOAN OF ——PAYMENT OF HALF-YEARLY INTEREST.

LEFT PAGE
1. Number of note.
2. Amount.
3. Where payable.
4. Over-due interest ... { Number of half-years. When paid.
5. Nine half-yearly columns for record of date of payment of interest.

RIGHT PAGE
6. Number of note.
7. Amount.
8. Thirteen half-yearly columns.

2. These two registers indicate separate branches of the duty which falls upon the Bank of Bengal, *viz.*, that of keeping a detailed account of *all* the notes of each loan, and, second, that of auditing the interest payments made in Calcutta and at "mofussil" treasuries. Although it is not absolutely necessary that every note should be entered in Register B, inasmuch as some may not, during their whole existence, come within the interest-audit of Calcutta, still, as any note may so come upon the audit registers, it is, no doubt, more convenient to enter it at the beginning in its proper numerical place than to bring it upon the audit register only when it comes within the audit of Calcutta.

3. The duties of the Madras and Bombay offices are of a more limited nature. They have no information regarding, and have no occasion to record, notes on which interest is payable beyond the limits of their own presidencies; and the notes are on their registers only for the purpose of payment of interest, as they neither renew, nor consolidate, nor divide, their notes. They have no occasion, therefore, to keep more than one register, that for record of payment of interest; but, as they do not keep any separate loan registers, it is necessary that they should record in their interest-payment register the information which, in the Bank of Bengal, is omitted in Register B, because it is already recorded in Register A.

4. Again, the numbers which the notes bear, are the numbers of the sequence according to which they came upon the Calcutta registers; and are necessarily utterly different from those which they would receive in serial order of entry in the Madras and Bombay registers. In both these offices accordingly a separate number, called the local number, is enfaced upon the note at the time when it is entered in the Madras or Bombay registers, and affords the clue by which the entry can, at any time, be found in those registers.

5. Modifying the Calcutta form of registers by these considerations, the following form is suggested as appropriate for the registers maintained in Madras and Bombay:—

1. Date of entry.
2. Local number.
3. Calcutta number.
4. Name of holder.
5. Amount of principal.
6. Amount of half-yearly interest.
7. Bearing interest from.
8. Where payable.
9. Overdue interest { Number of half-years. When paid.
10. Half-yearly columns for record of date of payment of interest for each half-year.
11. Remarks (cancellation, renewal, transfer, &c., &c.)

The use of the ninth column is that, when a new register is opened, arrear interest, for the entry of which the old register would otherwise be required, may be noted in the new one, and the old one completely put aside.

6. It is recommended that the plan adopted in the Bank of Bengal be followed—namely, that every page should have twenty-seven lines,—a "brought forward" one, twenty-five for record of notes, and a "carried forward" one.

Advice Registers.

7. The forms of advice register used in Calcutta appear to be much better than those in Madras and Bombay. They are as follow:—

Register of Notes enfaced for Payment of Interest in the Presidency of

1. Place and date of enfacement.
2. Where payable.
3. Advice number.
4. Number of note.
5. Bearing interest from.
6. Stock receipt
7. A column for each loan, in which is entered the amount of the note.

Register of Notes enfaced for Payment of Interest in London.

1. Place and date of enfacement.
2. Drafts where payable.
3. Date and number of advice.
4. Number of note.
5. Name of payee.
6. Bearing interest from.
7. Stock receipt.
8. A column for each loan, in which is entered the amount of the note.

8. The corresponding enfacement-cancellation registers are in the following forms:—

1. Date of cancellation.	1. Date of cancellation.
2. Place of enfacement.	2. Number of Presidency notes.
3—7. As above.	3 & 4. As 7 & 8 above.
	5. Place and date of enfacement.
	6. Presidency drawn upon.
	7. Date of last half-year's interest paid in London.

9. Notes ought to be brought upon, and removed from, the registers, as advised; that is, for example, notes should be brought upon the register at Bombay as soon as advice is received of enfacement for payment either at Bombay or at any treasury in the Bombay Presidency. The only difficulty in connexion with this is that of the local number, which must necessarily be given at time of registration and before the note itself is presented. It is suggested that an additional column be added, after column 4, in the enfacement registers, to show the local number thus given, and then whenever a note is presented the date of enfacement gives a clue to its entry both in the enfacement registers and in the interest-payment registers, and from either of these the local number will be at once recovered, and can, for purposes of identification, be at once enfaced upon the note. For notes enfaced for payment at treasuries in the interior, which do not pass through the local Public Debt Office, it will not be difficult to arrange that Collectors should be informed of the local number assigned to the note, and should enface it on the note when it is first presented to them. It would be necessary, for the purposes of the local Public Debt Office, that the local number should be quoted in the interest registers sent up for audit.

10. In Calcutta, when renewal, division, or consolidation of a note takes place, the cancellation of the old notes and the entry of the new ones are simultaneous; but this is not the case at Madras and Bombay, as these offices are obliged to refer all such notes to Calcutta. Meantime, however, the notes continue to be borne on the Calcutta registers, as part of the balance of the loan at credit of the Presidency concerned. It would seem best, therefore, not to write off the old notes until the new ones are received, and then to make both entries simultaneously. Registers, of course, would have to be kept of notes forwarded to Calcutta for these purposes.

Accounting.

11. All changes of the local balance follow advices either of enfacement or of cancellation, and the amounts of these advices are accordingly passed through the day-book and ledger at the same time that these particulars are entered in the advice and cancellation registers, and the necessary alterations made in the interest-payment registers. Now, all these registers are forward-totalled for each loan. In the loan registers, the balance of January 1st of each year is stated, and all subsequent entries are added thereto. These additions must necessarily correspond with the forward totals of the registers of advices, &c., through which they have been made; and also with the ledger summations; while the forward totals diminished by the totals of the advices, &c., through which entries have been removed from the register, should correspond with the ledger balances.

Thus, the correspondence of the various registers can be checked.

12. The interest register ought, at each moment, to contain a detail of the actual outstanding balance upon the ledger, and this should be tested by a periodical detailed verification.

Chapter 41.—Deposit Audit.

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Receipt Registers.

1. The extract registers of receipts of deposits, as received, should be filed in district files, the re-payment columns, for quarters already passed, being first scored through, so as to prevent future error.

Audit of Payments.

2. The extract re-payment registers, as received, should be taken up (after the necessary comparisons are made between the vouchers and the entries in the register, chapter 34, rule 1), and the re-payments examined by being posted in the proper cage of the receipt registers or account particulars against the original entries of receipt. If the re-payment exhausts the balance at credit of the item, a line should be drawn from the last re-payment entry to the total re-payment column in which the total re-payment should be entered; if the repayment does not exhaust the credit, it will be found convenient to enter the balance in pencil under the last re-payment.

Account Particulars.

3. The receipt registers of any year provide for the entry of re-payments made during the same, and the next, account years. After that, the balances which do not lapse under chapter 17, rule 23, will be stated in the account particulars received from the treasury (chapter 17, rule 21). The items in this account must first be agreed with the balances worked out against the several entries in the original extract receipt register, and then this register will be laid aside and future re-payments recorded only on the account particulars. Space is provided herein for record of re-payments for two more years, and any outstanding balances after that will, in ordinary course, be credited to Government.

1. This return should be scrutinised in detail by the Accountant General, and a half-margin memorandum should be prepared, wherein would be noticed every item whose receipt, or so long retention, is in any way remarkable. This memorandum should be sent to the Treasury Officer, in order that he may give his explanation and return the paper in original for further consideration, action, and record.

Proof of Posting.

4. When the re-payments of any quarter have been posted in the extract receipt registers of any district, the columns of that quarter should be totalled, and the totals transferred into a register in Form 98. Their summation will

give the aggregate re-payments in that district for the quarter, and this aggregate should be compared, for each district, with the amount of re-payments which passes into the broadsheet mentioned in chapter 71, rule 8. Any difference should be fully explained in writing.

Statement of Lapses.

5. On receipt of a statement of lapses, the deposit checker must effect an agreement in detail between the amounts reported for credit by local officers, and the balances worked out in the original extract receipt registers or in the account particulars to which the balances were transferred. The balances lapsing must be entered in the register, or account, in the column headed "Lapsed and credited to Government," and the statement being verified by the deposit checker will then be used for the preparation of the necessary transfer entry, crediting the amount to Government. The particulars of the entry should be noted upon the statement.

1. The deposits of the appellate branch of the Calcutta High Court do not lapse till ten years have expired.

Refund of Lapses.

6. When application is made for refund of a lapsed deposit, note should be made, both of the application and of the refund, against the entry of the amount "lapsed and credited to Government" in the statement of lapses the fact of the credit being tested by the method prescribed in rule 5.

Plus and Minus Memorandum.

7. The deposit checker must be careful to see that the receipts, re-payments, and balances are correctly brought forward in the *plus* and *minus* memorandum attached to the deposit accounts, and especially that any lapsing items are correctly written off.

Personal Deposits.

8. The audit of re-payments in the case of personal deposits is confined to seeing that there are proper vouchers in support of the amount repaid, and that the re-payments do not exceed the balance at credit of the particular account.

9. When civil or other courts bank with the treasury, themselves submitting the detailed accounts of deposits, the auditor, besides auditing these detailed accounts, must agree the totals of the receipts and payments with the figures reported from the treasury.

Annual Report.

10. (*a*) At the close of each year an annual report should be submitted to the Comptroller General, showing the name of each personal ledger account, the opening balance, the credits and debits, and the closing balance, explaining the necessity for the account being kept, and stating whether a certificate of agreement has been received from the administrator of each account.

(*b*) No new personal ledger account should be opened without the special permission of the Comptroller General, obtained through the local Accountant General; but this rule does not apply to opening an account for a ward's or attached estate when it first comes under the management of Government, nor to the account of cheques drawn on a sub-treasury.

(*c*) In the annual report the personal ledger accounts of wards' and attached estates and sub-treasuries need not be shown separately for each district, the total amount for the whole province being sufficient.

Chapter 42.—Bill Audit.

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Bill Stock.

1. The stock of bill forms kept on hand to answer district indents must be stored in strong cupboards or boxes of sufficient breadth, secured with English locks, of which the keys should be kept by a gazetted officer. On each occasion of issue, the stock book should be brought to him for initials at the same time as the invoice is brought for signature. Each kind of form should be shown separately in the stock book, and stored separately in the store cupboard or box, and so arranged that a later serial number may never be issued before an earlier.

General Explanation.

2. The check on issue and payment of supply bills and of transfer receipts will be carried out on precisely the same plan, and accordingly the word "bills" in the following instructions includes both "supply bills" and "transfer receipts"—only the documents and registers for supply bills must always be kept distinct from those of transfer receipts. Rules 3 to 15 are written as they apply to local bills, but the procedure in the case of foreign bills follows the same course with the exception of the differences explained in rules 16 to 23.

It must be remembered that the check required is not merely the mechanical one, which sees that all issues are duly brought to account, but includes the further one of seeing that each is covered by due authority. The issue lists should, therefore, be reviewed by a gazetted officer or superintendent, those of several districts being taken of each month, and explanations of improper issues should at once be called for; nor is it right in all cases to accept without question the allegation that a transfer receipt was granted for public purposes.

1. The instructions in this chapter do not apply to paymasters' transfer receipts, which are disposed of under chapter 63 (Military Department).

Bill Checker.

3. The system of bill check is not the same in all provinces, but it will generally be found convenient to entrust the final check, that of each payment against the corresponding issue, to *one* clerk, the bill checker.

Issue Lists.

4. On receipt with the cash account of the list of bills drawn on treasuries within the province, the district auditor will check the totals and agree them with the entries in the cash account, and will then make over the lists to the bill checker, who will paste them in files so arranged that three months' issue-lists of one district, for either class of bills, will be kept together in order.

Paid Lists.

5. Similarly, it will be the duty of the district auditor to make over each bills-paid schedule, after he has checked it in detail with the vouchers, proved its total, and agreed it with the entry in the list of payments. The district auditor will initial each issue-list and payment-schedule, and their answering entries in the cash account and list of payments, in certificate of their agreement, and the bill checker must not accept them without such initials. The paid vouchers will be kept with the vouchers of the paying district in bundles or in a file, but arranged in the order in which they were received from the district, which will be the order of payment and of voucher number.

Posting of Payments.

6. The bill checker will take up the schedules of paid bills along with the annual files of issue-lists, and in the latter post the amount of each payment in the column provided under the month of payment, observing whether in each case the amount paid exactly tallies with the amount of the bill issues.

7. The payments in the month of issue and three following months will be posted in the issue-lists in four separate columns, and those during the rest of the first quarter succeeding the quarter of issue in one column. After a month's payments have been posted, a line will be drawn across the column provided for the payments of that month against each unpaid bill, to prevent the payment of a subsequent month being entered therein. The totals of the payments of each month will be shown separately at the foot of each column, and initialled by the bill checker.

8. After all the payments have been noted in the several issue lists of the months in which they were drawn, the total of the amounts so noted in the issue lists for each month must be entered in a monthly agreement sheet, giving the names of the districts with a money column for each month and for the total payments on account of each district. The grand total payments of the month should correspond with the total charge in the detail books, and the total payments for each district can then be posted into the broadsheet mentioned in rule 11.

9. At the close of a quarter the issues of the previous quarter remaining unpaid will be listed on paper, foolscap size (Form 99) to be called "Old Bills List."

At foot of the payment columns on the right-hand page of the form, the total payments of each month (there will be very few) will be separately shown and initialled by the bill checker. The latter will also initial each item in the issue-lists as he transfers it to the old bills list, in token of the amount having been transferred.

Check of Posting.

10. Before the unpaid bills are transferred to the old bills list, they will be carried into the balance column of the issue list (*i.e.*, the column after "Rest of next quarter," &c.), and the total of the balances, *plus* the payments, will be agreed with the total of the issue list. The total of the amounts transferred to the old bills list will be agreed with the total of the amounts in this balance column.

11. The monthly district totals of payments on account of each year shown in the agreement sheet, as also the monthly receipts from the issue-lists, will be posted into a broadsheet. The broadsheet will be imperial size, and the left page will have 16 columns—the 1st, for the name of the district, with four horizontal lines for the four years during which bills are current; the 2nd, for balance on the first day of the year; 12 columns for the issues of the twelve months; one for total credits; and the last for grand total. The right page will have 15 columns—one for the payments of each month, one for total, one for balance on the last day of the year, and the last for remarks.

12. The monthly provincial totals at the end of the broadsheet will be agreed with the detail books, the differences of each month being shown at foot. At the close of the year, the items making the net difference will be clearly stated, and the net difference will be carried forward to next year's broadsheet with the balances of each district. The Superintendent will satisfy himself that the work has been correctly done, and initial the monthly totals in token of their agreement with the detail books.

13. There will be separate files for the issue lists of each quarter, which will be sent to the record-rooms as soon as the old bills list has been posted from, and agreed with, the balances in them. The old bills lists and broadsheet will be printed and bound.

Lapse of Bills.

14. The balances left at the end of the third year after the year of issue will lapse, and be carried to the credit of Government in the final account for March. If the postings of payments on the issue lists have been duly agreed with the ledger entries of payments month by month, there should be no possibility of error in taking out these balances; but it will be convenient early in March each year to extract from the issue lists all bills still unpaid, and from this statement to collect all drawn on each treasury and to forward lists thereof to the treasury concerned, with a letter in the following terms:—

"The undermentioned bills, drawn in the year on the treasury, are still not marked as paid in the records of this office, and if not paid before 31st current, will be carried by the undersigned to the credit of Government Any which may be still unpaid at close of that day's business should, therefore, be marked off as "lapsed" in the check register of bills payable, their total should be deducted from the statement of liabilities of the treasury, and the memorandum at foot hereof filled up and returned. The date of payment or cancellation of any bill here wrongly shown as outstanding should be entered in the column of remarks, and any not mentioned in this memorandum, which from the check registers of bills payable may appear to be outstanding, should be noted at foot. Bills which have lapsed cannot be paid without the special sanction of the undersigned."

Treasury by which drawn.	Date.	Number.		Amount.	Remarks.
		Supply Bills.	Transfer Receipts.		

Payment of Lapsed Bills.

15. When sanction is given to payment of a lapsed bill, it should be noted in the original issue list, and also in the extracted statement of outstandings, and its payment should also be recorded in both.

Foreign Bills.

16. With regard to foreign bills, the procedure differs in several points.

Consolidated Issue List.

17. After check of the issue lists against the cash accounts, the district auditors will transfer them to the bill checkers, who will post the details in lists for the several provinces (form annexed), arranging the drawing treasuries in the order of the lists printed as Appendix A to Vol. I. The postings should be totalled afresh, in order that the district total carried into column 6 of the forms may be checked by the total given in the district statement. The lists of foreign bills paid (see next rule) will then be obtained from the district auditors, and their detail of cancellations will be posted in red ink at foot of the outgoing list of bills drawn. These provincial lists will then be severally presented to the book department for agreement with the credits (and the charges under cancelled bills) in the detail books, and will then be despatched to the Accountant General concerned without further delay. No office copy of the lists need be kept.

List of * *drawn upon Treasuries in* †
by Treasuries in † *during the Month of* 18 .

Date.	Number.	Drawing Treasury.	Treasury drawn upon.	Amount of each Bill.	Total amount drawn by each Drawing Treasury.	*The columns on the right-hand page will be the same as those on the right of Form 38.*

* Here insert *supply bills* or *remittance transfer receipts.*
† Here insert name of province.

1. In case of entry of a bill drawn on Nowgong without the addition of Bundelkhund or Assam, or of Hyderabad without the addition of Deccan or Sind. the district auditor should at once write to the drawing treasury, in order to make sure that the entry has not been made in the wrong form; if a mistake have occurred, a memorandum of correction should at once be sent to the Accountant General of each province, and the error corrected by entries in the next lists despatched.

Treatment of Cancelled Bills.

18. If any bill drawn on another Government has been cancelled, its amount will be charged in the schedule of foreign bills paid, submitted by the repaying treasury (*see* chapter 18, rule 29),—the entry being supported by the cancelled bill; and the district auditor will, in red ink, deduct from the total of each province, the amount of bills cancelled, so that there may be, for each province, a pair of figures,—one set representing the payments on cancellation of bills locally drawn on other provinces; and the other those of bills drawn by other provinces.

Correction of Errors.

19. If a bill drawn on one province has been wrongly entered in the list of bills drawn on another, it will be treated in the next list sent to the province which has been wrongly credited just as though it had been cancelled, and will be entered in the list sent to the province actually drawn on as a new transaction.

Check of Payments.

20. The check of bills paid with the issue-lists received from other account offices will be conducted in the same way as that of local bills. The first duty of the bill checker, on receiving a new list of bills drawn, will be to mark off all the bills reported on it as cancelled, by noting the month in the proper column, but he will enter 0 0 0 in the column of amount paid, instead of the amount of the bill. The monthly proof of posting by comparison with the detail book will be effected as in the case of local bills, the name of the province being entered in the broad sheet in place of that of the issuing treasury.

Lapsing of Bills.

21. At the close of each year the issue-lists received in the third preceding year from other account offices will be taken up, and details of the outstanding bills drawn by each province will be prepared and forwarded to the several Accountants General; they will be returned after verification, *i.e.*, with note of any cases of irregularity, such as bills cancelled, but not so marked, bills wrongly described, or not to be found in the issue-lists. On the return of these original statements, the amount of lapsed bills will be adjusted to credit of Miscellaneous and debit of "Foreign bills;" any future payment of such a lapsed bill will be charged to refunds, as in the case of local bills.

1. Bills drawn by the Secretary of State lapse, and should be carried to credit of Government, in the same way as any other bills.

Accounts.

22. Bill transactions with other provinces are passed through the accounts current under the two heads, Supply Bills and Remittance Transfer Receipts. The amounts shown in the consolidated issue lists will be credited in one sum under each head, and the amounts of bills cancelled (including bills wrongly entered, now transferred to another province) charged. The entries will be

answered in gross after arithmetical check by being transferred to the head "Foreign Supply Bills," or "Foreign Remittance Transfer Receipts." Credit even for a bill wrongly entered will be accepted, though the error will be noticed in the objection statement in order to its being corrected in a subsequent account; the debits for such corrections being checked with the original credits.

23. The payments will be charged direct to the head "Foreign Supply Bills payable" or "Foreign Remittance Transfer Receipts payable."

1. Although the bills of the several drawing provinces are lumped together, without distinction, under foreign supply bills and foreign transfer receipts, the forms in which treasuries report their payments should not be changed, as the separate detail there given will facilitate finding the entries.

Chapter 43.—Remittance Audit.

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Remittance Register.

1. For the check of remittances, a register (Form 100) will be opened anew every year, of which the pages should be neatly ruled before the book is bound. The first part of the register will record the remittances within the province, and thereafter (in order that the register may serve the purpose of book check) separate sheets should be set apart for remittances to other provinces and for each department to or by which cash remittances are made. For departments with which accounts current are exchanged, such sheets will not be necessary; for departments in final account with the Civil Accountant General, which both send cash to civil treasuries, and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of revenue treasuries to be answered by departmental credits, the other for departmental debits to be met by credits in the treasuries.

1. In the Punjab, payments for salt (to be issued from the Sind Ságar mines) are made into several treasuries in exchange for dakhilas, and the presentation of these is watched in order to reconcilement of differences between the provincial and departmental accounts. For this purpose, however, a simpler register will suffice; the ordinary list of salt receipts, brought together in files and dealt with after the fashion of bills-issued lists, will answer all purposes.

Posting the Register.

2. On receipt of a list of payments, as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged will be posted in the remittance register by the district auditor concerned; and, in like manner, on receipt of the cash account, the first operation will be to post the acknowledgments of remittances in the same register against their respective debits. In the rare case of a credit preceding a debit, it will be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for, in order that he may watch for it and post the answering entry in the proper place. It is not absolutely necessary to enter in the same month items credited, as well as debited, in the accounts of the same treasury, though the precaution is desirable.

Differences.

3. When the credit does not tally with the debit, the auditor who posts the credit must bring the difference to the notice of the debiting auditor, in order that he may bring it on his objection book and proceed to its adjustment. The adjustment when made must be noted in the remittance register.

1. In cases where numerous remittances occur between civil treasuries and departments, it will sometimes happen that the months of credit and debit in the departmental accounts systematically differ (especially as regards remittances made towards the end of the month)

from those in which they enter the treasury accounts. In these cases it will be well to arrange that the departmental accounts shall quote the remittances by the treasury month of credit or debit, in order that the agreement, or disagreement, in each particular month's remittances, may be brought out.

Monthly Memorandum.

4. As soon as all the classified abstracts have been made over to the detail book posters, the treasury account section will total the debits and credits. The debits must be tallied with the detail-book total. To the credits must be added the total of the column "Amount credited in second month" in the register of the previous month's debits, and also any items entered in earlier months in the "Credited afterwards" columns; and the total of the whole must be tallied with the detail-book total.

5. The treasury account section will then prepare a memorandum (Form 101), detailing first the cash remittances *within the province* which were despatched in previous months and have been acknowledged in the month of account, and, secondly, the cash remittances *within the province* which have been despatched and charged in the month of account but have not been acknowledged and credited. The use of these memoranda is indicated under chapters 54, rule 3, and 55, rule 4.

1. The information regarding remittances given in the cash balance reports will assist in the preparation of this memorandum and should be collated with it.

2. The preparation of the memorandum will afford an opportunity of examining whether any remittance has remained outstanding for an undue time; in which case enquiry should at once be instituted.

Entry in Accounts.

6. Cash remittances from one treasury to another of the same province are debited and credited to cash remittances between treasuries. Cash remittances to and from other provinces are debited and credited to a head 'Foreign Remittances,' subordinate to 'Accounts Current between Presidencies,' and entered in a register, chapter 72, rule 6. The debits are taken, first of all, in the classified abstracts, as they are reported in the treasury accounts, but, by the use of the memorandum prepared under the last rule, are prevented from passing into the general account until they are credited by the receiving treasury.

Small Coin Depots.

7. The accounts of small coin depôts or sub-depôts are to be dealt with as a departmental cash account (chapter 53). Remittances within the province between depôts and depôts, or between depôts and treasuries, should be treated as "local remittances," and entered as such in the check register and in the accounts.

Remittances to or from other provinces should be dealt with as directed in the preceding rule.

Chapter 44.—Miscellaneous Audit.

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1. For some payments falling under this head there is no prescribed rule regarding the record of audit. But in every case, even when the audit is not specifically recorded, the auditor must see that he has a sufficient voucher and sufficient authority to pass it.

Special Charges.

2. The register prescribed in chapter 38, rule 9, affords the means of recording the audit of specially sanctioned charges, whether reckoned as contingent expenditure or not.

Cost of Land.

3. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the budget grant of that Department and debited in the civil accounts as remittances to the Public Works Department. But, if the land be for any local fund, the compensation payable for it will be charged to the fund, or, if it be for any purposes other than public works, the cost will be charged to the department for which the land is taken up.

Purchases.

4. In auditing purchases of stock, ordnance stores, &c., the necessary entries must be made in the stock book under rule 13 of this chapter.

Refunds.

5. In auditing refunds of revenue, a note should be made against the item of receipt in the original accounts received from the treasury, so as to prevent a second claim.

1. For refunds of fines, this note should be made in the statement of fines received from the court. (See chapter 10, rule 1.)

2. Refunds of the value of spoilt stamps are usually admitted upon a certificate of the Superintendent of Stamps that the spoilt stamps have been returned to him. In Bengal, the treasury accounts show a plus and minus memoranda of such stamps, under which the stamps, whose value has been refunded, remain till remitted to the Superintendent of Stamps.

3. When refunds are made under sufficient authority, and without reference to any traceable item of receipt (*e.g.*, refunds of stamp duty allowed by civil court), no note against the receipt is possible.

4. Refunds of the value of unclaimed currency notes credited to Government may be made on a certificate from the currency office, showing the date on which the amount was credited to Government, and stating that it is payable to the claimant; but in every case the order for refund requires the sanction of the Accountant General: when refund is sanctioned, the fact should be noted against the original credit.

Discount.

6. The procedure in auditing discount on stamps varies. In some provinces the discount is entered in a schedule against each item of sale, and a receipt is signed by the vendor on or apart from the schedule, the application of the proper rate of discount being usually certified by the Treasury Officer. In others, a bill for the discount, in an abstract form, is sent to the Accountant General through the Superintendent of Stamps, whose countersignature is the Accountant General's authority for admitting the charge.

Advances.

7. Miscellaneous advances after audit are recorded in the objection book. The record of advances under the Land Improvement Act will be regulated with reference to the local rules regarding them. Payments on account of sanctioned loans are recorded in a special register (chapter 70, rule 7).

1. Advances for law-suits should be charged finally against the department concerned, although held as items awaiting final clearance in the objection book, or recorded in a separate register whereby their adjustment may be watched; recoveries should be dealt with as are cash recoveries of service payments.

Permanent Advances.

8. As permanent advances are audited and passed they will be recorded in a register in Form 102, in which a separate page or pages should be set apart for each district. As a permanent advance cannot be partially adjusted, the repayment of part of it, in consequence of an order reducing its amount, should be entered as a re-payment of the whole, and a new advance of the difference outstanding.

Re-payments of permanent advances should manifestly be very rare; but when the relieving officer sends an acknowledgment that he has received, and is responsible for, the permanent advance of his predecessor, the predecessor's advance should be written off in the register as adjusted, quotation being made of the new acknowledgment; and the amount be written as a new advance to the relieving officer.

A broadsheet should be kept in the register posted from the detailed entries to show the monthly debits and credits, and to prove the total with the general ledger or with the detailed books.

1. The acknowledgments will be filed separately under districts, and the file will be laid with the register and the new acknowledgment before a gazetted officer, or the superintendent of the department in which the register is kept, who will remove and destroy the old acknowledgment, initialling the column of adjustment and the entry of the new acknowledgment. In the case of the annual renewed acknowledgment, the new acknowledgment will be substituted for the old one on the file of acknowledgments, and will bear the same number in the file; and the date entered in the acknowledgment column of the register will be altered under the gazetted officer's or superintendent's initials. For these alterations space should be left at the time of first entry.

District Savings Bank.

9. The district savings banks accounts are rendered direct to the Comp-

troller General, to whom the Accountant General must forward, for comparison with the local accounts, a list of receipts and payments at each treasury, being the amount which in his accounts for the month he credits or debits to the head "District Savings Bank Deposits."

10. The adjustment of interest is made by transfer entry before the closing of each year's accounts, debiting "Interest," and crediting district savings bank deposits with the amount communicated by the Comptroller General.

11. The Comptroller General will also, before the closing of each year's accounts, direct an entry to be made, debiting "District Savings Bank Deposits," and crediting Account Current, India, with the amount of balances of dead account transferred to the head office under rule 46 of chapter 19. A re-transfer from the head office to a local office passes through the treasury accounts (chapter 19, rule 49); and the amount will be taken, the original balance by debit to Government of India and the interest by debit to "Interest."

State Railway Provident Institutions.

12. The accounts of State railway provident institutions will be rendered direct to the Comptroller General by the managers of the railways. The Examiners of State Railway Accounts will forward to the Comptroller General the returns prescribed in rule 9 of this chapter. The Examiners will also carry out the adjustment prescribed in rule 10 by credit to the head "Railway Provident Institutions" and debit to "Civil Department."

Stock Statements.

13. The stock returns prescribed in chapter 10 will be placed on a separate file in the Accountant General's office, and every district auditor and account-current clerk will be responsible for bringing upon the statement of each office any articles purchased during the year, and for writing off any which may be disposed of under sufficient authority (verifying, in the latter case, the credit of the amount realised). The returns so kept up to date will be checked by the annual memoranda, and any discrepancies will be the subject of correspondence. When the complete returns for 31st of March 1881 and each subsequent fifth year have been compared and found to agree with the original, the latter may be laid aside; thus the inventory actually in use in the Accountant General's office for purposes of check will never be more than five years old.

1. Advices of work done at Government factories, and of supplies furnished by them, will be received with contingent bills (chapter 5, rule 21), even when there is no charge in an account current. But when an officer in one province purchases, and charges in his contingent bills, articles (such as locks) for the use of another province, the Accountant General who passed the charge should send advice to the Accountant General of the province supplied, in order that the latter may see credit given in the stock statements. In case of stich stores received from England, the Accountant General must bring the details on his register from the invoices received through the Comptroller General, before letting the invoices leave his office. (See chapter 76, rule 16 (c))

Audit of Stock Notes.

14. The provincial account office will receive every month, from each treasury to which stock notes have been supplied—

(1) The abstract monthly account, or *plus* and *minus* memorandum Form 23;

(2) The list of coupons paid and principal coupons renewed.

His duty with regard to the first is to see—

(1) That the entries are arithmetically correct;
(2) That the amount of sales and renewals tallies with the credit in the cash account.

His duty with regard to the second will be—

(1) To see that the coupons, according to list, are attached;
(2) To make a list, by denominations, of the principal coupons (if any) included in the list, enter them in the last line of Form 23, and tally their total value with the charge in the treasury accounts.

He will also check, by comparison with the sales, the charge for commission and the receipt on account of accrued interest.

Under neither of these are exact details given, but the first must have been sanctioned by some order, and the second can be checked thus—

Total credits for par value sold	A.
Deduct charge for renewal of stock notes	B.
Net new sales	A—B.

The amount of accrued interest to be credited cannot be less than the interest according to rule 11, chapter 16, if the amount were all sold in the first half of the month, nor greater than if all were sold in the last half.

15. The amounts in the accounts will be adjusted as follows:—

Par value, gross sales, including renewals.—Credit to debt head "Stock Notes."

Charge for renewal.—Take by deduction from above credit.

Commission.—Charge to service head "Commission on Stock Notes," immediately following "Discount on Loans."

Accrued interest received.—Take by deduction from service head "Interest on Stock Notes."

Value of coupons paid.—Charge to "Interest on Stock Notes."

16. As soon as the forms mentioned in rule 14 are complete for the whole province, the Accountant General will transfer them for disposal to the circle office to which they belong, with a list in the following form:—

District.	Par value, sales, and renewals.	Debits on account of renewals.	Net credit to "Stock Notes."	Value of coupons paid.	

The figures shown in this form should agree with the forms sent to the circle office. The columns will be totalled, and a note will be made at the foot stating any differences between these totals and the amounts passed into the accounts. The account office will be responsible for the adjustment of the differences.

Chapter 45.—Audit of Receipts.

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1. Efficient audit of expenditure ensures that money which has once entered the treasury shall not leave it without sufficient authority, but it is the duty of the Accountant General to watch receipts, and, as far as possible, to see that under every head Government receives all its dues.

1. The marks of classification, which in the case of expenditure are recorded upon the voucher or in the audit enfacement, should in the case of receipts be made in the remark column of the cash account.

Departmental Revenue.

2. In the case of departmental revenue, the detailed check is entrusted to the revenue-controlling authorities, the Accountant General's functions being confined to reporting to these authorities the amounts received and brought to account, which amounts are by them compared with the departmental returns of demands and realisations. But in the cases referred to in the following rules, a specific procedure is prescribed for the Accountant General.

Stamps and Opium.

3. The realisations by sale of stamps and of excise opium are reported to the Superintendent of Stamps and to the excise revenue authority for comparison under the last rule; but, besides this, the value of stock is reported with the treasury accounts in a *plus* and *minus* memorandum. Of this, the opening balance should always be compared with last month's closing balance. Of the additions to stock, a periodical return is received from the Superintendent of Stamps, or other revenue authority, and these must be traced into the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received by credit acknowledged by some other officer to whom remittance has been made, or by sufficient authority for the write-off.

1 In these and in all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of the agreement upon one or both documents. It is not sufficient merely to tick the entry.

4. The following rules are laid down for the examination and audit of the accounts of stamp forms :—

The Superintendent of Stamps will send to his Accountant General a monthly statement showing his receipts and issues, in the following form :—

	Rs.		Rs.
A.—Receipts from England		*D.*—Balance from last return	
B.—Receipts by local manufacture		*E.*—Issues to Treasuries and Treasury Officers	
C.—Receipts from Treasuries and Treasury Officers		*F.*—Writes-off	
		G.—Closing balance in Stock	
TOTAL		TOTAL	

the return being in columns, one for each class of stamps.

The entries C. and E. will be made in detail of provinces, each provincial total being supported by a schedule showing detail of treasuries. Vouchers are not required; they should remain with the Superintendent, and be referred to if necessary.

The Accountant General will take measures, as regards his own treasuries, to verify the entries against those upon the treasury *plus* and *minus* memoranda.

He will forward the schedules belonging to the other provinces to the Accountants General concerned, and require them, after similar verification, to report to him that the entries have been verified and agreed.

These verifications, as made and received, will be noted upon the original account received from the Superintendent of Stamps.

5. The above system provides for a watch over the accounts of stamp forms, and it is for the Local Government and the Revenue authorities to arrange for the examination of the actual balances against the balances of account. For Bengal it has been laid down that—

(1) For balances at treasuries, the Collector is to count and certify to the Superintendent of Stamps the balances which he holds every 30th September and 31st March. The Accountant General is to certify to the Superintendent of Stamps the balance of account held against each Collector on these days. The Superintendent is to report to the Board of Revenue the results of the comparison.

(2) For balances in the Superintendent's possession, the Superintendent is to draw up a detail of the balance in his possession, which the Accountant General will certify as agreeing with, or differing from, the balance of account held at the Superintendent's debit. This tally is to be submitted to the Board of Revenue, with that of the Collector's balances.

Fines.

6. The rules for the check of receipts on account of fines are indicated in chapter 10, rules 1 and 2.

Miscellaneous.

7. Of recoverable over-payments, and of miscellaneous advances due to Government, a sufficient record exists in the objection books; of loans a special register is kept (chapter 70, rule 7), which gives full information of the amounts payable both on account of interest and on account of principal. The realisation of interest on Government securities, under the management of the Accountant General, is also watched under special rules (chapter 74); realisations on securities managed by other officers can be watched only by comparison of accounts of trust funds, &c., with the budget estimate. Sums payable to Government on account of pension, &c., are already disposed of under chapter 35, rules 30 and 31.

8. The stock statements (chapter 44, rule 13), if properly worked, should ensure that the value of any moveable property sold is brought to account.

Other prescribed records also afford information under various heads.

Special Recoveries.

9. For special and important recoveries a register should be kept by the gazetted officer in charge.

In it are to be entered all amounts to be received and recovered by the Accountant General which do not go into the objection books or into some

other prescribed register, and which, not being recoveries of amounts charged to special heads of "advances," will not come under review in the annual balance sheet. Such are "Treaty Dues," "Contributions from Municipalities, Native States, &c.," and others arising upon special orders.

To each recovery a separate page will be assigned, showing —

(1) A heading describing the recovery as shortly as possible, and especially specifying (*a*) from whom, (*b*) at what treasury, (*c*) annual amount (or, if not periodical, then total amount), (*d*) date and amount of instalments due.

(2) Note of recovery in the following form :—

Month.	Amount due.	Amount paid.	Balance overdue.	Month.	Amount due.	Amount paid.	Balance overdue.

The register should be taken up once every quarter,—the "Amount due" column being first posted from the heading, and the "Amount paid" column after the necessary enquiries. The Accountant General should review the book when the balances are filled up.

General.

10. No debt due to Government should be left outstanding on the books without clear and sufficient reason. The Accountant General will exercise constant and watchful care over such outstandings; will suggest to the proper authorities any feasible means for their recovery; and, at least once a year, will fully review all. Whenever any appears irrecoverable, he should obtain the authority of the Government for its adjustment. But on no account may any sums be credited to Government by debit to any suspense head; credit must follow, and in no case precede, actual realisation.

Chapter 46.—Service and Other Funds.

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1. The following rules describe the examination and treatment of fund deductions and subscriptions :

The credit, in an exchange account of a fund subscription, must always quote the certified list in which the subscription is shown, thus—"*Vide* certified list of (account officer) for (month)." This is especially necessary when one account officer passes on to another items included in the list of a third office of account. The certified list also should show in what month's account the recovery was credited.

Civil Service Annuity Fund.

2. Since the abolition of the annuity fund, the Treasury Officer is responsible for making from the bills of covenanted civil servants the deductions prescribed in section 26 of the Civil Pension Code. Salaries and other payments will finally be taken net against all imperial heads, and also against all provincial heads from the beginning of 1877-78; but, in the case of officers paid by independent bodies, gross allowances will be charged, and the deductions (prescribed in section 9*a*, Civil Pension Code) taken to credit of "Receipts in aid of Superannuation," minor head, "Contributions for pensions and gratuities." To the same head will be taken the ordinary deduction of 4 per cent., when, by reason of the short term of a deputation, the full contribution of 16⅔ per cent. is not levied (Civil Pension Code, section 9, rule 1).

Civil Funds.

Bengal and Madras.

3. For the civil funds of Bengal and Madras, it is necessary to see, not only that the deductions are arithmetically correct, but also that they are made at the rates notified by the secretary to the fund. The amounts will be credited to the Fund under Account Current with India or Madras, and a certified list sent to the secretary.

4. Should an over-deduction from the pay of a civil servant be made, it can only be adjusted by a less deduction in his next bill, and, as the Accountant General checks those deductions, the secretary to the fund should advise him thereof; refund of the excess deductions cannot, under any circumstances, be made in cash.

Bombay.

5. The transfer of the accounts liabilities and management of the Bombay civil fund having been effected, the accounts are now kept by the Examiner of Funds section of the office of Comptroller, Indian Treasuries. The Accountant General will credit the receipt from subscribers to the head "Bombay Civil Fund," under Receipts in aid of Superannuations, and forward to

the Comptroller, Indian Treasuries, a list of the receipt in detail monthly, after having certified to the agreement of the total with the amount credited in his accounts.

Indian Civil Service Family Pension Fund.

6. The following members of the Covenanted Civil Service who arrived in 1881-82, and those junior to them, both European and Native, are required to subscribe to the Fund :—

Mr. E. T. Lloyd, Bengal Civil Service.
„ F. G. Robinson, Bombay Civil Service.
„ A. C. Logan, Madras Civil Service.

7. The subscriptions are credited to the head "Subscriptions under the Indian Civil Service Family Pension Regulations" under "Receipts-in-aid of Superannuation." Each Accountant General sends to the Comptroller, Indian Treasuries, a list of the subscriptions received monthly, with a certificate to the effect that the total agrees with the credit in his accounts. The Comptroller, Indian Treasuries, is responsible for keeping the record of recoveries on account of each officer, and seeing that correct subscriptions are realised.

Native Subscribers.

8. The following native subscribers of the covenanted civil service, who before 13th August 1875 elected to subscribe for pensionary benefits for their families, are allowed by Government, on payment of equal subscriptions, to secure like benefits to those which the civil funds secure to European members :—

Bengal.	*Bombay.*
Mr. A. Barooah	Jatyendranath Tagore.
„ B. De.	
„ C. Rustomji.	
„ R. J. Badshah.	

9. The rates of subscription and rules in every respect are the same as those of the civil funds, but the subscriptions are credited to Government under the head "Family subscriptions of native members of the covenanted civil service" under "Receipts-in-aid of superannuation." The following are the rates :—

	Bengal.	Bombay.
For himself	2½ per cent.	2 per cent.
For wife (if any)	2 per cent. *	1 per cent.
For each son	½ per cent. †	½ per cent.
For each daughter	¼ per cent. †	¼ per cent.

* Not entitled to subscribe for more than one wife
† Double subscription levied if the father is a widower.

The following are the allowances upon which the subscriptions are leviable :—

Pay.
Acting allowance.
Deputation allowance (in Bengal only).
Allowance to registrars of assurances.
Fixed travelling allowance (in Bengal only).
House-rent (in Bengal only).
Personal allowance.
Sumptuary allowance.
Subsistence allowance.
Leave allowance.

10. A list of the subscriptions received each month is sent to the Comptroller, Indian Treasuries, by each Accountant General with a certificate of agreement of the total with the amount credited in his accounts.

Military and Medical Funds.

11. For the (abolished) military, orphan, and medical funds, deductions will be made at the rate fixed for the officer's rank, and credit afforded in the *civil* exchange account with India, Madras, or Bombay; certified lists,* however, will be sent, as usual, to the Controllers of Military Accounts at the Presidencies. The Military Department will notify its realisations in like manner. The Comptroller, Indian Treasuries (and the Accountant General, Madras or Bombay), will carry the gross realisation to credit of superannuation contributions, but should, from time to time, obtain the certified lists (for reference and immediate return) from the Examiner of Fund Accounts, in order to make sure that the sums actually credited by the several accountants agree with the totals of the lists forwarded to him.

1. Thus, the transactions of these absorbed funds are audited by a special officer in the Military Account Department, and adjustments of any short or excess recovery will be made under his instructions; but it is not necessary to cumber the military accounts with any transactions which do not originate therein.

2. In the event of excess recoveries being refunded, the amount paid should be noted at foot of the certified list, and the voucher forwarded therewith.

Indian Family Pension Fund.

12. For the new Indian family pension fund deductions and donations according to rank must be recovered from subscribers at the rates fixed in the military resolution published on page 5 of the *Gazette of India* for 1873; credit will be given in the exchange account with the Controller* of Military Accounts, Bengal, Madras, or Bombay, and a separate statement forwarded with the exchange account detailing the payments of each officer.

1. Donations will be entered in the same column as subscriptions, but separately. Subscribers should give in their bills all particulars necessary, *viz.*—

Subscriptions in class—as a married subscriber.
Ditto ditto for children.
Donation ditto on marriage.

It may be useful to note that the ordinary subscription of every married subscriber is a multiple of Rs. 10, and that subscription is always charged as for a full month.

Uncovenanted Service Fund.

13. For making proper deductions on account of uncovenanted service funds, the subscriber alone is responsible; the Accountant General will simply pass on to the secretary of the fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance; the grand total of this list will agree with the total credited on this account to the Government of India. Or Bombay as the case may be.

* The prescribed form of statement shows page (for use in the fund office), names, ranks, and official designations, of the subscribers; the periods of the salary bills from which the deductions have been made, and the amount of deduction separately for each fund, including the Indian family pension fund, and closes with a column for remarks. The following certificate will be appended at foot of the form:—

"Certified that the sum of rupees [*in words*] is debited in the——".

1. Except for the Madras and Bombay Presidencies, the detailed lists of receipts in the Forest Department will be furnished to the Secretary direct by the Comptroller General in the Forest Branch; but the total amount credited must be entered in the certified lists furnished by the Accountant General, with a quotation of the number and date of the endorsement under which the detailed list was sent to the secretary by the Forest Branch.

2. The additional premium due under section 10 of the Civil Pension Code is collected by the directors of the fund and adjusted in communication with the Comptroller, Indian Treasuries.

14. Should an uncovenanted officer pay a larger contribution than the rules of his service require, the secretary to the fund will, no doubt, advise him; but neither the Accountant General nor the Treasury Officer is concerned in the matter.

General Family Pension Fund.

15. Subscriptions to the general family pension fund are ordinarily not recovered by deduction from a voucher but paid into the treasury in cash; see chapter 31, rule 2. But deductions, if made, must be dealt with on precisely the same principle as recoveries for the uncovenanted service fund. Everywhere but in Madras and Bombay the vouchers will be charged net, except in the case of payments from district local funds, and the adjustments made by the Accountant General, who will forward to the fund secretary a list of the amounts so deducted by him, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several treasuries may be forwarded in original; no copy need be kept in the account office, as, in the rare case of miscarriage in transit, details can be recovered from the treasury register.

Hindu Family Annuity Fund.

16. Subscriptions to the Hindu family annuity fund are received only under special orders of the Accountant General in each case, regarding which refer to chapter 31, rule 3.

The amounts tendered by subscribers are accepted without check or examination, and credited to exchange account with the Government of India; a certified list is forwarded, showing in separate money columns amounts received in cash and amounts received by deduction.

Chapter 47.—Objections on Audit.

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Objection Statement.

1. The district auditor, at the time of dealing with the accounts or vouchers, should have an objection statement (Form 103) before him, in which he should write all objections, directions, or enquiries arising upon the accounts or the audit. Objections on audit are most conveniently stated at the same time as they are inscribed on the audit enfacement, and while they are still fresh in the auditor's mind.

1. It is not intended to prohibit the issue, before completion of the audit, of separate letters of enquiry or direction. In some cases discrepancies or mistakes can be corrected, or missing vouchers or schedules called for, by means of a letter, in time to prevent the inconvenience arising from the acceptance of accounts subject to correction or explanation; and in some cases the objection may be sufficiently serious to call for instant notice. But such objections must also be referred to in the objection statement and shown in its money columns.

2. There should be two objection statements for each month, one having reference to the first list of payments (which ought to reach the Treasury Officer before the end of the month, so as to guide him in his next month's payments, and one to the second list and the cash account.

The district auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (chapter 34, rules 1 and 2) are duly entered in the statement before despatch.

1. Receipts entered in the objection statement will, of course, have the second column (for number of voucher) blank. The words "and of the cash account" should be struck out of the heading of the objection statement on the first list.

Despatch.

3. Each objection statement will go out in original, under the signature of a gazetted officer, after the review of audit and objection prescribed by chapter 34, rule 8. Before despatch (which must not be delayed) its objections will be *neatly* posted into the objection book (Form 105) by the district auditor. Each superintendent should keep a memorandum book for note of the objection statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the objection book of all the items in the passed statement, whether or not their amounts are carried into any money column.

1. If the Accountant General considers that any of the objections can be more easily or speedily disposed of by direct reference to the officer concerned, he may note on the objection statement that no action is required on the part of the Treasury Officer, and settle the matter by direct correspondence.

Disposal on Return.

4. The return of the objection statements must be watched for with equal care. They are due to be returned a week after receipt by the Treasury Officer, and he should not be allowed to keep them back on the ground that one or two of the objections require further enquiry. These can be extracted for separate disposal, while the other items are replied to. The orders enforcing the Treasury Officer's duty in the matter of objections are very peremptory (see chapter 31, rules 11 and 12); and the Accountant General must remember that he is responsible for seeing that the Treasury Officers carry out his instructions. The Financial Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and if the Local Government over-rules an objection by the Accountant General even temporarily," reference should be made to the Government of India.

Auditor's Responsibility.

5. The objection statement, when returned, should be taken up by the district auditor, and may not be made over to a separate group. Where, however, arrears have been allowed to accumulate, it may have been necessary to make special arrangements for clearing them by devoting certain men exclusively to this work, but they may not take up any but *real* arrears: the statements of recent months must be disposed of by the ordinary auditors.

6. It would be understood that the clerk in charge of the accounts of the district in which a recovery is first ordered, or a sum is charged under advances recoverable at the personal debit of a named officer, is responsible for following up the item and watching its recovery. Though the officer concerned be transferred to another district, the item will not be removed from the objection book of the old to that of the new district, though a note of the transfer will be made; it will, of course, be noted on the last-pay certificate by the Treasury Officer whom he leaves, and may also with advantage be notified by an 8vo slip to the one who will pay him in future. On occasion of a transfer of a gazetted officer against whom an order of retrenchment has issued, the gazetted officers' auditor (if their bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the 8vo slip of warning to the new Treasury Officer.

1. If it be necessary to make a recovery from an officer who has passed under the jurisdiction of another Accountant General, warning should be given on the last-pay certificate, or by a special letter if the certificate have already issued. In such cases the objection should be entered both in the objection statements and the objection book, but with note that requisition for recovery has been sent to the officer's new province.

Objection Slip.

7. In order to reduce friction as much as possible, the Accountant General may find it expedient at the time of raising an objection to send warning to the officer, or the head of the office, concerned; this may be done most conveniently by a transcript (on an 8vo slip, such as Form 104) of the objection, which will be communicated to the Treasury Officer in the ordinary objection

statement. This step will give the officer retrenched an opportunity of forwarding to the Accountant General an explanation which may make actual recovery unnecessary; and, if such a reply be received before the formal objection statement has issued, the entry therein will be corrected duly, or even withdrawn, so that an objection promptly and successfully combated by the officer retrenched may not even be communicated to the Treasury Officer at all. If the objection statement have issued, the correction, or withdrawal, of any entry should be notified to the Treasury Officer by a similar slip; in every case, of course, a new slip should be sent to the officer concerned, in order that he may know what instructions the Treasury Officer has really received.

1. For withdrawal of an objection, Form 104 will answer with one alteration; for "Please recover," &c., in the heading will be substituted "Please regard as cancelled the objection noted below." No explanation will be necessary, and therefore the words "For explanation, see reverse," may be omitted. If, however, an objection be only in part withdrawn, the heading will be altered only by addition of the words "instead of Rs. as already ordered." If the objection statement have gone out, a copy of the new slip should be sent to the Treasury Officer, though without the explanation on the reverse; the Treasury Officer will return all such slips with the objection statement in justification of his neglect to take the action required by the original order, and note will then be made in the adjustment register and the objection book.

8. On like slips should be notified short payments or over-deductions; they should be noted, too, for future guidance in the objection statements, but need not be entered in any money column of the objection book, for the audit department has done its duty when it has warned an officer that he has a further claim, and cannot compel him to prefer it.

Objection Book.

9. The objection books (of which there must be one for each treasury account) are the permanent office record of instructions which have been entered in the objection statements, prepared upon the examination of each list of payments and of the cash account. But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. It is in Form 105, having the heads noted in the margin, of which the first two have corresponding ledger heads; the others have not. Entries pertaining to two months' accounts should not be entered on the same page, though, of course where objections are numerous, those of one month may occupy more than one page.

Advances recoverable.
Suspense account.
Items adjusted but awaiting final clearance.
Service payments for recovery.

10. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line; if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen The amount of entries which may not require action of the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or income tax), should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

Advances Recoverable.

11. Under advances recoverable will appear moneys advanced under special authority and recoverable in cash, and sums overpaid on vouchers (*e.g.*, deposit

cheques and bills), for which obviously the Treasury Officer is responsible. Neither loans to municipalities or private persons made under orders of the Supreme Government and bearing interest, nor advances to cultivators (*takávi*), nor advances to rest-camps, *bardasht-khana*, nor permanent advances, will appear here. Payments made on account of Government expenditure must *never* be held under advances recoverable, on the ground that further proceedings in audit are necessary for their final admission; the head will cover only items which are from their inception debts due to Government by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind paid before they are due are charged to the same head as when paid after they are due.

1. If large or frequent advances are made under the operation of any general rule, the Accountant General should arrange a special procedure for their audit, observation, and recovery, as the objection book is intended only for occasional items, which ought not long to outstand.

12. This column will show also advances made elsewhere (see chapter 35, rule 20) and advances which enter through formal transfers in account; the entries will thus differ from those of the classified abstracts by the amounts of these two classes.

Suspense Account.

13. Under suspense account are provided two columns, *i.e.*, one for credits and one for debits:

(*a*) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head miscellaneous, under the revenue head to which it appears to belong. But such items must be most rare; nor does the fact that they have been so credited, and included in the aggregate receipts of the month, relieve the Accountant General of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the proper head by debit to the one originally benefited; they may be made the subject of special correspondence with district officers, but must, in all cases, be noticed in the objection statement, and their amount entered in the column of the objection book headed "Items adjusted, but not finally cleared."

(*b*) In the debit column will appear items of charge for which such particulars are not given as will enable the account office properly to classify them; it is not necessary to say that a debit under this head so caused reflects great discredit on the Treasury Officer concerned.

14. Further, the debit columns will accommodate charges written back on disallowance from accounts current, yet not susceptible of final adjustment against some other head.

1. March's consolidated account is despatched on 10th May; the district objection books are by that time closed, and their balances carried forward to the forms prepared for the new year; but afterwards it may be found necessary to write back to debit of suspense an item debited to another department. The entry, with full particulars, should be made in the objection book of the month then current, but the amount, with reference to this entry, should be entered at the foot of March's page, in order that it may be included in the final totals, and that the totals of the outstandings of the several districts (as reported to the Comptroller General under rule 30) may agree with the total on the books.

Items Adjusted awaiting Clearance.

15. The third head will contain those items to which technical objection is taken, unexplained receipts (see rule 13(*a*)), payments on abstract contingent bills, not covered by countersigned bills, and, in fact, all items which cannot be finally admitted in audit. It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If extract registers of deposit receipts do not arrive in time for audit before closing the objection book, the amount shown in the cash account should be noted in the third column of the objection book; but no entry need be made in any money column. When registers of payments are not forthcoming, their amounts should be dealt with in the same manner. Particular care must be taken to write off these objections when the registers are received.

2. Cash remittances, even though a complete voucher is absent, should not be entered in the objection book at all, as a separate register is provided for them. Deficiencies in such remittances will, however, come in ordinary course into the objection book as "Advances Recoverable" (see chapter 29, rule 27).

3. If an item is supported by a voucher imperfect only, in that it requires, and does not bear, a stamp, it should be entered in the objection book and statement: but no amount need appear in the money column.

4. Amounts expended in excess of the budget allotments should not be entered in the money column. After the report on excess expenditure has been submitted the amounts may be admitted (see rule 15, chapter 33).

Service Payments for Recovery.

16. In the last column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been overpaid. The payment must be accepted, and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

1. The amount of gratuity to be refunded by a person re-employed (Civil Pension Code, 181) should be noted in the audit register. Recoveries will be taken at once to Superannuation Contributions, although the gratuity may have been paid under the orders of, and from a treasury belonging to, another Government.

2. Advances made in England to officers returning to duty are treated as final charges in the Home Accounts, and should, therefore, be noted in this column for recovery. (See rule 21, chapter 35.)

Adjustment.

Register.

17. As the objectionable items are adjusted in whole or in part—

Advances, by credit to advances recoverable ;
Suspense, by credit or debit to that head ;
Uncleared items, by being cleared ;
Service payments for recovery, by recovery, or by removal of the objection ;

the adjustment is to be posted in the adjustment register (Form 106), and also against the original item in the objection book.

The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent will initial each entry in proof of his having examined and found it correct in every particular.

1. If an advance or suspense item charged in district A is recovered in district B, the adjustment of it must be recorded in the adjustment register and objection book of district A only.

18. In the objection book, in the columns of *amount* under "mode of adjustment," will be entered each successive fragment disposed of; each entry in the adjustment register must have its distinct answering entry in these columns, and both entries will be initialled by the superintendent at the same time.

1. In the case of objections against which no amounts are entered in the money columns of the objection book, no entries should be made in the adjustment register.

2. The entry in the objection book of each adjustment may be certified by the initials of the superintendent, provided that the entry is made in the adjustment register clearly; and in all cases in which the order communicating the objection has not been fully complied with, on the authority of an order signed by the gazetted officer in charge; the gazetted officer will, of course, review, not only the objection book, but also the adjustment register at frequent intervals.

19. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the treasury or other officer, though it is not the subject of a new entry in the objection book.

But if the explanation of the item shows that it belongs to the "Advances Recoverable" or "Suspense" class (*e.g.*, a deposit repayment is objected to for want of a voucher, which, when it is received, turns out to be for a less amount than the charge), the item will be adjusted so far as regards the column "Awaiting clearance," but again be brought on the objection book, in the new month, under "Advances Recoverable," or "Suspense;" reference will be made both in the adjustment and in the new objection to the transfer entry by which the amount is charged to the new head.

Recoveries in Cash.

20. A recovery on account of an over-payment will be treated differently, according as it is made in cash or by short payment on a voucher, and according as the recovery is made in the year of the over-payment or in a later year.

(*a*) If recovered in cash in the same year, it will be taken in the first instance to cash recoveries, and appear under that head in the classified abstract and the detail book. Hence, through the medium of the transfer book, it will pass to credit of the *detailed* head of charge, which was wrongly debited in the first instance.

(*b*) If the recovery be made in cash in a later year, the amount will be credited directly to miscellaneous receipts of the corresponding revenue head, or (if there be no such corresponding revenue head) to miscellaneous.

1. A sum charged against a service head, but placed under objection, was recovered before the final account for March of that year was submitted; thereon the Accountant General, by a transfer entry, removed the original charge to the head advances recoverable, so that the true charge for the year only was left against the service head, while the charge against the debt head was adjusted by the credit already given to it on the recovery; this course was approved, but the transfer entry relieving the service head must be passed by the Accountant General personally after he has satisfied himself that the recovery has been really made and carried to credit of advances recoverable.

Recoveries by Short Payment.

21. (*a*) If the recovery be made in the same year by short payment of an

item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge in the classified abstract and the detail book, on the later voucher, is a set-off against the excess payment and charge on the earlier.

(*b*) If the recovery be made in the same year by short payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be made through the medium of the transfer book.

(*c*) If the recovery be made by short payment on *any* voucher in a later year, the full amount must be charged against the grant, and the recovery carried to credit of miscellaneous receipts as above.

1. Also see note 1 under last rule.

2. It will be remembered that "Cash Recoveries" is only an adjusting head in the books, and that it is cleared, as fast as it is credited, by transfers to credit of other heads.

Closing of Objection Book.

22. After despatch of the objection statements on the second list of payments and the cash account, the money columns in the objection book should be totalled, the forward totals of past months should be added, the totals of adjustments should be made in the adjustment register and entered in the objection book, and the balances be struck and carried forward to foot of the next page, whereon, in due course, will appear the entries of the next month. The Superintendent will sign the certificate at foot of the page of the objection book for each month.

1. The difference between the totals under advances recoverable in the objection book and in the classified abstract is explained in rule 12. In the same way, the totals under suspense differ by the items written back on disallowance from accounts current (rule 14). There will also be differences when an item adjusted in the accounts of one district is entered in the adjustment register of another (see note 1 under rule 17).

2. The outstanding balance in each column of the objection book is to be carried forward from month to month and from year to year.

Broadsheet of Balances.

23. At the close of each month, the balance shown as outstanding in each district (and other) objection book on account of each of the two heads, advances recoverable and suspense, should be posted in an annual district broadsheet, in order that the total of the month's column may be agreed with the ledger balance. The form should have one column for the names of the districts, and twelve for the months.

1. The general account of "Advances Recoverable" and "Suspense" upon the ledger should be broken up into as many detailed heads as are convenient for the purposes of audit and account. One of these heads should be "Objection-book Advances" or "Objection-book Suspense," and the balance of it should be agreed every month with that of the broadsheet made up as prescribed in the rule.

Watching and Testing.

24. The objection books must be very closely watched, both by superintendent and by gazetted officer. The Government of India has ordered that they shall receive constant attention from the Accountant General or his Deputy, and declared that it will "hold both especially and personally responsible" for this duty, and, in order that it may be able to watch their discharge of it, requires that an annual report on outstandings be submitted to the cen-

tral office of account. An objection once entered in the objection book can be removed only under the initials of a gazetted officer or of a superintendent, even though the objection statement have not been actually despatched.

Abstract of Objections.

25. An abstract in Form 107 must be attached to each objection book. The entries in the first column against the balance will be posted at the opening of the book, the others at the closing of each month. The adjustments of each month should be distributed from the information in the adjustment register, and posted in their proper column at the time of closing the book for the month.

Annual Review.

26. As soon as the last objection statement of the year for any district is received back and disposed of, the objection book for the past twelve months should be examined, and the items not yet adjusted posted in an "annual review" statement of the same form as the objection statement. The necessary orders upon each item being recorded (after consideration of any correspondence which has already taken place), the statement should be issued to the Treasury Officer, and disposed of under the rules which apply to objection statements. Second and subsequent review statements may be necessary until the items are all disposed of.

1. Preparatory to the annual review, it is convenient to have regular reviews, on the same plan, for each quarter, or half-year, or at irregular intervals as there may be leisure to take them up. Each review statement disposes, up to date, of a number of objection statements, and substitutes a simple and convenient record for a bundle of statements, vouchers and correspondence.

List of Outstandings.

27. Calling the successive years, for shortness' sake, A, B, C, &c.,—at the beginning of year C, a list should be made up for each district, of all the items belonging to year A or previous years, in chronological order (that is, in the order in which they appear in the objection book) and in the same form as the objection book. The totals of each district list should equal, and must be compared with, the balance brought out at the top of the last column in the abstract prescribed in rule 25 in the objection book for the year B, the comparison should be made and initialled by the superintendent.

28. To make a further reconciliation with the ledger balance, this list will be continued by entering the amounts only (without any description) of the unadjusted advance and suspense items which appear in the objection book of year B, and the totals in these columns thus made will be agreed in each case with those stated in the March column of the broadsheet prescribed in rule 23, of which the total should be the same as the ledger balance.

29. Of these statements, the office copy will, along with the objection book of year B, and the new objection book of year C, be used for record of adjustments made during year C,—the objection books of year A (and earlier years) being put away. The total closing balance of the book of year B, after agreement with the total closing balance of the abstract attached to it (see rule 25), will be entered as the opening balance of the abstract attached to the book of year C.

Annual Report.

30. The annual report required by rule 24 should be compiled from the

lists of outstandings described in the last three rules, and should exhibit the outstandings of year A and previous years not fully adjusted on 31st July of year C. The compilation of the report may be taken in hand on the 21st July, and it should be despatched to the Comptroller General not later than the 10th August: it should be prepared in Form 108 (in which a few entries are made by way of example). The outstandings of all districts for each year should be brought together, and the names of the districts entered in the statement in alphabetical order. Full details should be given of the items under the heads "Advances Recoverable" and "Suspense Account;" but all items of a similar nature in the column "Items awaiting clearance" and "Service payments for recovery" should be grouped together, and the annual totals entered in the manner indicated in the form. The outstandings of each district should be totalled separately under each year.

31. The statement should be accompanied by a broadsheet, showing the totals of each district for each year, including the year B, the districts being named in the left-hand margin, and a separate column being given to each year and to the total.

Chapter 48.—Classified Abstract.

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Detailed Heads	5	Abstract of Totals	11
Procedure in Posting	6	Balances	12
Quotation of Vouchers	7	Objections and Adjustments	13
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[This chapter does not, for the most part, apply to Madras and Bombay, where classified accounts are still received from treasuries.]

Form of Abstract.

1. The classified abstract in which all the particulars relating to the accounts of a treasury for one year are from month to month collected, is composed of several parts—

First, on receipt side—

(1) Memorandum of objectionable items, showing on horizontal lines for each month the opening balance, addition, total deduction, and closing balance (both in respect of number and of total amount) of objectionable items.

(2) General statement of account, showing similarly the opening balance, receipts, total expenditure, and closing balance of the Treasury Officer.

(3) Office memorandum, showing similarly by whom abstracted, by whom examined, when made over to compilation department, by whom and when posted

(4) Detail of receipts, in vertical columns, for each month, with progressive totals after 4, 6, 8, 10, and 12 months. The lower part of the page is kept blank for record of the detail of items composing a single entry, when the number is too large to admit of quotation of the vouchers in the allotted space.

(5) Pages set apart for detail of subscriptions to the several funds, showing month of credit, name and designation of subscriber, period and details of subscriptions.

(6) Schedules of advances recoverable, suspense account, and permanent advances, showing month, nature, and amount.

(7) Schedule of recoveries from payment vouchers.

(8) Abstract of receipts by major heads.

On the disbursement side—

(9) Detail of disbursements in vertical columns, of which the first shows budget grant, while subsequent ones show months (divided for first and second lists, with space for quotation of vouchers) and progressive totals as above under (4).

(10) Abstract of disbursements by major heads.

After the vertical columns of (4), (8), (9), and (10), are columns for posting transfers, so as to bring out the net total of the year, which passes into the account.

Heads of Classification.

2. (*a*) The list of major and minor heads of classification prescribed for observance will be found in Appendix O. In this list the names of the minor heads are stated once only; but it is to be understood that when there are within the limits of the same minor head items that are local, as well as items that are imperial or provincial, then, for all purposes of the accounts, the minor head must be separated into two sections, as—

Miscellaneous: Land Revenue.
Miscellaneous: Land Revenue—Local.

Changes of classification made by the Government of India are ordinarily communicated to Local Governments and to the account department simultaneously.

3. The classification in the public accounts has closer reference to the department in which the revenue or expenditure occurs than to the object of the revenue or expenditure or the grounds upon which it is sanctioned.

Thus, when Collectors were told to keep rain-gauges and report rainfall, the expenditure was declared to be Collectors' contingent expenditure, under "Land Revenue," Collectors' establishments, and not "Meteorological Department." So when the education department were directed to arrange to teach patwáris the elements of surveying, it was ruled that the charge came under "Education," and not under "Land Revenue." When the Government entertained counsel to watch a law suit in which they were politically interested, the Accountant General was directed to charge "Law Officers" and not "Political." So also, when a port officer was entrusted with certain magisterial powers connected with his port duties and allowed a clerk for the duties thus falling on him, the clerk's salary was reckoned as a marine charge, and not taken to Law and Justice. (On the same principle expenditure on public works by the Public Works Department has to be charged in their own accounts, and may not be passed on for charge in the civil department against the department benefited by the expenditure.)

4. Exact uniformity in nomenclature and (subject to differences of distribution between imperial, provincial, and local) in arrangement, in major and minor heads, must be observed: no minor head may be introduced without previous sanction; and, if any be omitted from any forms or statements because it is not used locally, special watchfulness is necessary to prevent wrong classification of unusual items.

Detailed Heads.

5. With regard to detailed entries, however, the Accountant General has wider discretion; although he may not transfer one to a different minor head from that under which it appears in the list, nor alter the arrangement, he need not open all the prescribed ones, or he may open more; only for the sake of uniformity he should consider whether one of the heads recommended does not represent the one he desires to use, and, in subdividing one when printing new forms, he should bring the new one in, next after the head from which he is separating it.

1. Any alterations proposed to be made in the printed heads should, with necessary explanations, be communicated to the Comptroller General, when the new forms are being sent to press.

2. At Bombay, a separate detailed head may be opened under each minor head for payments of leave allowances, &c., to officers of other provinces.

Procedure in Posting.

6. The district auditor, when he has completed the audit of the vouchers with which he deals himself, will recover the pension and gazetted officers' pay bills from the auditors in those sections, arrange all the vouchers belonging to the current list of payments in order of major and minor heads, compare them again with the list, and proceed to post the classified abstract.

The receipt side must be posted from the original cash account, the remarks column being first filled up with the necessary notes of classification; and the account should be examined as to correctness of form, method of entry, and verification of balance, and initialled by a gazetted officer before it is posted into the classified abstract.

1. After the classified abstract has been posted, the vouchers can be re-arranged in numerical order, if it be thought safer and more convenient for their final deposit in the record room.

Quotation of vouchers.

7. In abstracting payments, the number of each payment voucher must be clearly recorded, so that it may be easy to trace out at once the entry in the district accounts on which that in the abstract rests, or the voucher supporting it. In those cases, however, where the details are included in schedules, the number or letter of the schedule should be quoted in the column "No. of Voucher;" and, if receipts or payments under any head are numerous, and are not detailed in a separate schedule by the Treasury Officer, they should be detailed in the blank space at the foot of each page—see rule 1 (4)—in order to avoid crowded and confusing entries in the classified abstract.

Fund Deductions.

8. The abstract will show, as final charges under the several service heads, all payments actually made and charged in the lists, without distinguishing vouchers objected to from those that have been admitted. The gross amount of every voucher must be shown in it as a payment under the proper service head, and the deductions made therefrom on account of subscriptions to service funds, &c., must be recorded at the same time on part 5 of the abstract in the detail for which the form provides, so as to facilitate the preparation of the certified lists of fund recoveries which are to be furnished monthly to the secretaries of the several funds.

1. If a wrong payment in the same year be recovered by a short payment on a new voucher, the latter will be taken net, even though it go against a different budget head from the first; adjustment between the two charge heads of the recovered excess must be made by a transfer entry. (See chapter 47, rule 21 (*b*).)

Test of Totals.

9. When all the vouchers of either list of payments have been posted the column relating thereto should be summed up, and, if the working is correct, the total of the column will agree with the total of the list after abating from the former the aggregate amount shown as deductions from the vouchers to credit of service funds to the accounts. Similarly, the total of the receipts will differ from that of the cash account by the total of fund and other deductions, proof should, therefore, be made both in the abstract of receipts and of disbursements, thus—

Total classified abstract	00,000
Deduct fund and other recoveries	000
Total as per cash account or lists of payments . . .	00,000

Completion of Receipts

10. When the vouchers of both lists have been abstracted, the total amount received during the month on account of each fund must be posted in the receipt portion of the abstract as an addition to the local receipts credited in the Treasury Officer's cash account.

1. Accordingly, all receipts on account of Bengal, Madras and Bombay service funds will, in the accounts of other Governments, be credited under the respective Governments

of India, Madras, and Bombay; while the accounts of the Government of India in respect of subscriptions to the several Bengal funds, and those of Madras and Bombay in respect of subscriptions of service funds of those presidencies, will exhibit such receipts under the general local head of "Service Funds."

2. Subscriptions to the Indian civil service family pension and Bombay civil funds will be credited under "Receipts in aid of superannuation" in the accounts of the province in which they are received,

Abstract of Totals.

11. For the proof of the accuracy of the month's entries in the abstract both of receipts and payments, an abstract of totals is provided in parts 8 and 10 of the form. The totals of the major heads will be carried to the abstract of totals, and will check the aggregate of the details as shown in the body of the abstract.

1. The minor head total can be made in pencil, or in red ink, in the column for the totals of the detail heads in parts 4 and 9.

Balances.

12. The next stage in the completion of the district classified abstract is the preparation of the statement of the Treasury Officer's account in the second part of the abstract. The opening and closing balances will be entered by the district auditor after comparison of the figures given by the Treasury Officer with the closing balance of the previous month's account and the cash balance report for the last day of the current month; the aggregate of the month's receipts and payments will be filled in from the abstract itself, after it has been tested in the manner above pointed out.

Objections and Adjustments.

13. The particulars to be entered in parts 6 and 7 will then be gathered chiefly from the objection book and adjustment register, care being taken that they work up to the totals recorded in parts 4 and 9. Lastly, in the space for items under objection (part 1 of the form) will be entered from the objection book the balances brought forward from the past month; from the objection book the amounts placed under objection in the course of the month; from the adjustment register the amounts adjusted during the same period; and the balances having been struck, the auditor will then place his signature in the third part of the form.

Examination

14. On completion, the abstract, accompanied by the cash account, lists of payments, vouchers, and all supporting documents, should be made over to the abstract examiner, whose duty it is carefully to check classification before transferring the abstract to the poster of the detail book. The number of abstract examiners will be determined with reference to the work to be performed, but they should be selected from among the more experienced assistants, to secure the efficient discharge of this important work, which is simply an examination of the classification of every item of receipt and charge, not a re-audit of accounts and vouchers, or even scrutiny of the genuineness of the latter. Any error passed by the examiner leads to inaccuracy in the accounts in the first instance, and can only be corrected by the troublesome process of a formal transfer entry.

1. Where the system of working by groups is carried out to the fullest extent, the examiner will be the senior auditor of the group, and will be responsible for its working from beginning to end; he should not, as a rule, post the classified abstract himself, as the operation will be mechanical if the vouchers have been properly prepared; and, further, it is desirable that the completed work should pass under the review of a second person. The abstract, however, should be accepted only on his attestation.

Completion of Abstract.

15. When the classified abstracts are received back from the compilation department after the posting of the figures for the 4th, 6th 8th, 10th, and last, months, the treasury account department will post the progressive total columns for the service heads; and opportunity may then be taken to review the contingent expenditure as directed in chapter 38, rule 4.

1. The budget figures should be posted in the classified abstract by the Budget Department, as soon as the distribution of grants is effected. No greater detail, however, is required than is indicated in the second note under rule 2 of chapter 5.

16. After making up the progressive total for March, the entries in the column headed transfers will be worked out. The details of all transfers made up to date will already have been entered in red ink (chapter 56, rule 6(*a*)), against the heads affected by them; and now the net amount under each head will be posted in the transfer column, and the progressive total of the year corrected thereby. The classified abstract, as thus completed, is a record of the whole receipts and expenditure of the district concerned, and should be used as such in the compilation of returns, statements, &c., required for various purposes.

Chapter 49.—Presidency Payments.

Audit	2	Outstanding Cheques	12
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1. Claims upon Government, payable at presidency towns and provincial capitals, are, for the most part, submitted to the local account office for pre-audit, and are paid (except in the case of small amounts) by an order upon the local bank or branch bank.

The rules in this and the next two chapters apply only to the account offices at Calcutta, Bombay, and Madras; the system of pre-audit, as sanctioned for other provincial capitals, is described in chapter 52.

Audit.

2. The presidency audit section is divided into two distinct and independent portions: one engaged in the audit, the other in payment of claims of all civil departments in the presidency town.

The presidency audit department in Calcutta pays the claims both of the India and of the Bengal portion of the accounts. The net amounts paid on account of India are charged in the Bengal accounts to account current with the Government of India, and the amount in the India accounts is taken to debit of service heads by credit (1) to Bengal for net payments, (2) to revenue and debt heads for fund and other recoveries.

3. The audit branch is provided with registers (including objection book) precisely similar to those used for the vouchers received with treasury accounts, and conducts its examination on the same principles and with precisely the same formalities. The recovery columns of the objection book will, of course, be blank. After bills have been examined, recorded and passed, they are returned to the claimant for presentation to the payment branch, after being duly receipted and, if necessary, stamped.

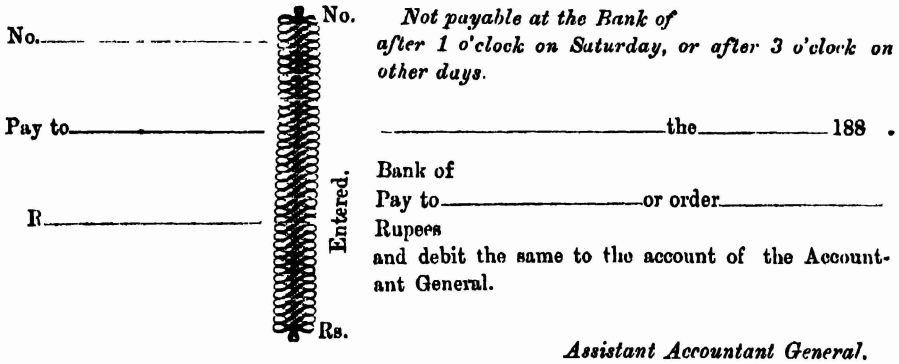
1. In Calcutta, the arrangement is that, in exchange for every bill presented, a brass ticket bearing a number should be given by the receiving clerk in the pre-audit section: this number is noted by him on the bill, which is not returned to the payee, but transferred to the payment section, where the number is noted from the bill on any cheque prepared for its payment. The cash is paid, or the cheque is given up, only to the person who presents the brass ticket and gives the particulars as to the amount and payee of the bill. In this case the bill is, of course, receipted and stamped by the payee before presentation to the pre-audit section.

2. The audit of the bills of gazetted officers and pensioners paid at district treasuries may, if convenient, be entrusted to the presidency audit section; but care will, of course, be taken that bills, so submitted for post-audit only, be not mixed up with bills presented for pre-audit and payment.

Payments by Cheque.

4. Should the claim exceed Rs. 100, it will be presented to the cheque writer, who will prepare a cheque for the net amount in the following form,

putting his signature after the word *entered*. He will note the number of the cheque conspicuously on the bill, enter the payment in the register of cheques (Form 109), and lay cheque and bill together before the Assistant Accountant General. This officer, after satisfying himself that all requisite forms have been observed, will sign the cheque and stamp the bill *paid*; the cheque will be paid by the bank and charged in the schedule of Accountant General's cheques paid attached to the bank's daily account. (See rule 11.)



1. When two or more bills are payable to the same person, a single cheque should be issued for their aggregate amount.

2. Duplicates of lost cheques have, in some cases, been issued on forms differing from original only, in that the word duplicate is printed across them in red. (See chapter 8, rule 12.)

3. In certain cases of supply of funds to public officers who have an account with the bank, a write-off is given by the Assistant Accountant General. It is entered in the cheque register only.

Payments in Cash.

5. Claims not exceeding Rs. 100 will be presented to the cashier, who, if the voucher be in order, duly passed and receipted, will stamp the bill *paid*, pay the net amount, and enter the payment in his cash book (Form 110).

6. For the payment of these claims a fixed imprest is allowed, and, if this runs short during business hours, a cheque may be drawn to replenish it in the form given under rule 4. The voucher for this cheque will be as follows:—

MEMO.

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Cheque No. drawn for cash paid

Rupees
Rs.

Assistant Accountant General.

1. Before issuing such a cheque, it will be well to total the cash book, and note the voucher above described that it covers all cash payments up to " o'clock; " but, on a day on which small payments are expected to be numerous and soon to exhaust the imprest, a further amount may be imprested by a cheque when office opens, and if the result be that the cash balance at the end of the day be not reduced to the amount sanctioned for the fixed imprest, the fact must be reported to the Accountant General, and the surplus shown separately on the final agreement slip. (Rule 10.)

7. This fixed imprest will be borne on the accounts as a permanent advance, and will be counted and certified by the Assistant Accountant General on the

last day of each month. The certificate, initialled by the Accountant General, will be filed with the cash balance reports though the amount is not shown in the balance of the province.

Closing for the Day.

8. At the close of each day the amount of the fixed imprest must be made up by a cheque drawn by the Assistant Accountant General in his own favour so that the cashier may always close with a balance of Rs. 2,000 in cash or cheques; and the amount of cheques issued will represent the total payments of the day, whether by cash or by cheques.

9. The officer in charge should take up the register of cheques with the cheque book, and ascertain that no more forms have been removed than are accounted for by entries in that register. He will initial the counterfoil of the first unused form (the first to be used on the next day), and by turning back to the last initials (those on the first used form of the expiring day) will ascertain how many forms have been removed.

10. The entries in the cheque and cash registers (Forms 109 and 110) should be summed as each column is filled up. A final total should be made at the end of the day, and the vouchers, with a memo. in the following form, showing the aggregate amount of the payments, should be forwarded to the account section, the cheque and cash memoranda and vouchers being kept distinct. Ordinarily, a single memo. for each class, prepared at the close of the daily payments, will be sufficient; but, on days when the payments are numerous, it is convenient to make up the totals and forward the vouchers two or three times during the day, and when more than one memo. is thus prepared, the aggregate amount paid from the commencement of business must be shown in each.

CHEQUES (OR CASH).

Amount of vouchers paid at o'clock, Rs.

vouchers for Rs. sent already.

vouchers for Rs. sent herewith.

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Assistant Accountant General
in charge, Presidency Audit Branch.

Agreed.

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The amount of the cheques issued in replenishment of the fixed imprest must be excluded from the aggregates reported in these slips.

2. The Assistant Accountant General need not, of course, count the vouchers before signing the slips, nor is it absolutely necessary for him to await the return of one such slip before forwarding another packet of vouchers.

3. The vouchers, if numerous, are transferred in parcels at intervals, in order that the check list described in chapter 50, rule 1, may be written up more promptly.

Schedule of Cheques Paid.

11. The bank will send the paid cheques daily to the Accountant General, together with a schedule showing the number and amount of each; and the whole amount of this schedule will be shown in the daily bank sheet (chapter 51) as a single item "cheques paid."

Outstanding Cheques.

12. The paid cheques returned daily by the bank should be taken up with and ticked off in, the cheque register (Form 109), and from this a list of outstanding cheques (showing number and amount) should be made up and totalled.

1. If any cheque appears to be unduly long outstanding, enquiries regarding it should be made of the holder; and if it cannot be traced, it may be stopped, and the charge which it represents cancelled and adjusted. The number of the cheque in the outstanding list will sufficiently indicate any such exceptional cases.

2. The most convenient form of the daily schedule will probably be that of a book, as the maintenance of an outstanding list of cheques renders it unnecessary to record the details of the cheques paid.

Accountant General's Check Register.

13. A register in the following form will be maintained by the Accountant General, the daily comparison being made by himself.

(1) Date, (2) Amount of pre-audit payments, (3) Amount of cheques paid, (4) Balance of cheques outstanding; column (2) will be filled up from the daily slips mentioned in rule 10, column (3) from the bank's daily schedule, column (4) will be calculated by adding column (4) of yesterday to column (2) of to-day and subtracting therefrom column (3) of to-day. The Accountant General will initial the outstanding list prepared under rule 12 after comparing it with column (4).

1. The Accountant General should take care that the figures are brought together for comparison, exactly after the manner indicated, as this register is the only check against the payment of forged cheques or against payments being made without a cheque being issued.

Office Record.

14. The book department will maintain a record of the cheques drawn and paid by posting in inner columns of the ledger account of "pre-audit cheques," (1) on the creditor side, the amount of cheques issued every day as reported upon the daily slips covering the vouchers rule (10), and (2) upon the debtor side, the amount of cheques paid as reported in the pass-book sent by the bank. These totals will necessarily tally with the monthly entry coming up through the journal. The balance of the head should be tested every month against the list of outstanding cheques.

Chapter 50.—Presidency Abstract.

Receipt of Vouchers 1
Detail Book 2
Register of Deductions . . . 3
Abstract of Daily Totals . . 4
Monthly Abstract 5

Receipt of Vouchers.

1. On receipt in the account section of the vouchers with the covering slips or memos. (rule 10, last chapter), no time should be lost in checking the total of the payments, which can be most conveniently and expeditiously done, for record and future reference, by entering the amounts of the several vouchers as they are received in a printed form of list (Form 111), the vouchers paid by cheque and those paid in cash being entered on separate parts, and the total amounts brought together at the close of the day. When found correct, the slips should be signed as "Agreed" by a responsible officer and returned to the Presidency audit branch as an acknowledgment for the vouchers made over.

In the Bengal Office, the India vouchers are made over to the office of Comptroller, Indian Treasuries, which deals with them in accordance with the rules in this chapter. The net amount is debited to India in the Bengal accounts. (See rule 2 of chapter 49.)

Detail Book.

2. As soon as the examination of a day's payments is completed, the vouchers will be sorted according to budget heads for entry in the detail book (Form 112), which will be opened for an entire year, sufficient space being provided under each head for the consecutive entry of twelve months' transactions. Separate folios are to be assigned to each minor head, and under each will be provided a separate column for each of the prescribed detailed heads. The particulars must be carefully entered, and must be checked at the close of the day by a second clerk, who will put his initials against the daily total of net payments. On entry in the detail book the vouchers appertaining to each head should be numbered in a separate annual series and filed accordingly; the number of each will be noted in the last column of the detail book.

Register of Deductions.

3. After the detail books are posted, the bundles of vouchers pertaining to each minor head will be transferred to a clerk, who will from them post the register of deductions (Form 113); he will enter the name of every person from whose pay any fund subscription is deducted, and in the proper column, the amount deducted on any account, in order that the lists sent to the secretaries of the several funds may be extracted without further trouble. The several entries in the last column should be agreed day by day with the totals of the deduction columns in the detail book, and the initials of the examiners set against the corresponding entries in each book. Forward totals of each column should be carried forward to the end of the month.

Abstract of Daily Totals.

4. When the whole of the vouchers of a day's payments have been posted the net payments of the day under each head should be summed up and the total entered in the column "Daily net total" under each heading. As a test of the accuracy of the postings, as well as for purposes of consolidation, the daily net totals under all the headings will be brought together in the abstract of daily totals (Form 114). Each of the columns of this abstract will be appropriated to the transactions of a separate day, and the total of a column will, therefore, represent the aggregate of the day's payments, and should be checked with the total of the rough list of vouchers (Form 111).

Monthly Abstract.

5. At the end of a month all the columns of the detail book should be carefully totalled, and the sum of the monthly net payments under each head checked with the cross totals made in the abstract of daily totals; when the correctness of the totals has been thus ascertained, the monthly abstract (Form 115) should be posted from the detailed books, the gross total of each detailed head of charge being transferred to the column of gross charge over against the name of the detailed head, and the columns for deductions and net charge being filled in from the detail books, but only in aggregate for each minor head.

6. The total of the column of deductions must be agreed with the total of the register of deductions, and this latter should then be appended to, and form part of, the monthly abstract. The usual enfacement regarding objectionable items will also be made in the proper part of the abstract.

7. The abstract thus completed becomes a schedule of the monthly abstract of the bank account, into which its total figures will be posted, as directed in rule 6 of chapter 51.

Chapter 51.—Bank Sheet.

Bank Account	1	Monthly Abstract	5
Daily Sheet	3	Pre-audit Transaction	6
Audit	4	Completion of Abstract	7

Bank Account.

1. The receipts of Government which are paid into the presidency banks, and the payments on Government account, including cheques, are taken to the general account of Government at the presidency bank, which is operated upon under orders of the Accountant General.

2. The Accountant General should see that on all printed and manuscript forms or documents used in connection with Government business at the presidency banks of Bengal, Madras, and Bombay, or their branches transacting such business, the words "general treasury," or "Her Majesty's treasury," are never used, as those words do not correctly represent the relation of Government to the presidency banks. Any other erroneous expressions, which misrepresent that relation, should be carefully avoided by the civil account department, by all officers of Government, and by the banks themselves.

Daily Sheet.

3. From the bank is received each day—

(1) The pass-book showing the totals of the receipts and payments, which should be returned to the bank, with the Accountant General's initial, after verification against the following account, and transcription in the office copy.

(2) An account of the receipts and payments, entered generally (as far as the bank can conveniently do so) in the classification adopted in the Government accounts.

1. This statement is more conveniently rendered in manuscript than in a printed form, as the number of items is usually small, but the number of possible headings very large.

(3) Schedules giving further details of items entered in the accounts under heads which require special treatment in the account office (*e.g.*, Accountant General's cheques, bills, military receipts, interest-payments, &c.).

(4) Vouchers supporting the receipts and payments.

(5) A balance statement, showing that part of the balance of the Government account which the banks claim to hold in a form not immediately disposable (foreign circle notes, small coins, &c.). On this statement it is convenient to add a memorandum of large items of liability, such as Secretary of State's bills, &c.

1. Regarding foreign notes excluded from the balance, see chapter 28, rule 10, note 1.
2. The bank is entitled by its contract to charge interest if the balance falls below a fixed amount.

Audit.

4. The vouchers and schedules are to be dealt with, and the payments to be

audited, in the same way as if they had come with the treasury account, and an objection book must be kept in which to enter payments and receipts classified as advances recoverable, or placed under suspense. The other two heads of the objection book will very rarely receive entry.

Monthly Abstract.

5. The items in the account, after being verified against the vouchers and schedules, are to be posted in a daily abstract in such form as will admit of the daily entries under each head being totalled, so as to form a classified abstract for the month.

1. The form of daily abstract in use varies in the different offices. In Madras, where the number of transactions is small, it is found sufficient to post daily only the totals under each major head (and a few minor ones), and to compile the monthly abstract from the vouchers (which are daily arranged by major heads) tested against the totals made up from the daily abstract.

Entry of Pre-audit Transactions.

6 After the totalling of the monthly abstract of the bank account, the following entries will be made:—

(*On the Receipt Side.*)

	TOTAL . .	0 0
PRE-AUDIT CHEQUES—		
Cheques issued		0 0*a*
SERVICE FUNDS AND OTHER RECOVERIES, as per Presidency Abstract		0 0*b*
	TOTAL RECEIPTS .	0 0*A*

(*On the Payment Side.*)

	TOTAL . .	0 0
SERVICE AND OTHER PAYMENTS, as per Presidency Abstract .		0 0*c*
	TOTAL PAYMENTS .	0 0*B*

1. The figures *a*, *b*, and *c* are the totals, respectively, of the third, second, and first columns of the presidency abstracts, headed "Net charge," "Deductions," "Gross charge." The entries under "Cheques issued" and "Cheques paid" will also be separately agreed with the monthly totals of the Accountant General's check register.

Completion of Abstract.

7. A memorandum of the amount under objection will be entered in the proper part of the abstract; the figures should be taken from the objection book prescribed under rule 4, and should not include those of the presidency audit objection book, which are separately stated upon the presidency audit abstract.

8. The general statement of account will also be posted in its proper columns (chapter 48, rule 12). The receipts and payments shown in it are (as in the case of the district classified abstracts) the totals marked *A* and *B* in rule 6, and the balance should be taken from the bank sheet or the bank's balance report.

9. The monthly abstracts, thus completed, will be handed over to the compilation department, together with the presidency abstract.

Chapter 52.—Pre-audit at Provincial Capitals.

Pre-audit	2	Second Plan—Cheques	8
First Plan—Payment Order	4	Daily Schedule	10
Daily Schedule	5	Abstracting	11
Abstracting	6	Check of Outstandings	12

1. At provincial capitals, other than Calcutta, Bombay, and Madras, it has been arranged that the claims of civil departments shall be presented at the account office for pre-audit, instead of coming up through the local treasury accounts for post-audit.

1. Some classes of payments (as re-payments of deposits, municipal funds, &c.) will, of course, be made at the district treasury without pre-audit; these are not included in the present instructions. Pension payments are also made at the district treasuries, and not by the account office.

Pre-audit.

2. The pre-audit department will carry out its audit exactly as prescribed in rule 3 of chapter 49, having a separate set of audit registers and a separate objection book. But when the gazetted or pension audit for the whole province is combined with that of the pre-audit department, there need be no separation of audit registers in those branches.

3. When a claim is passed for payment, either—

(*a*) it will be enfaced with an order on the district treasury (or branch bank if the district treasury bank with one) for payment of the amount passed, and handed back to the payee; in this case sub-vouchers should first be withdrawn, being carefully put away so as to be re-attached when the voucher comes back paid; or,

(*b*) the voucher itself being retained, a cheque for the net amount passed for payment will be issued, and the voucher enfaced both with the budget classification (chapter 34, rule 7) and with the number of the cheque issued in discharge of it.

First Plan—Enfaced Payment Orders.

4. If the first plan, that of enfaced payment orders be adopted, the payment orders should bear consecutive numbers throughout the year, and should be posted in a list showing (1) No. of order, (2) budget minor head (shortly), (3) amount, (4) date of order and of audit, (5) date of encashment.

Daily Schedule of Payments.

5 The orders paid each day will be listed in a separate schedule at the treasury, or, if paid at a branch bank, will be sent in a sealed cover to the Treasury Officer, with a separate schedule or list, along with the bank sheet; and the Treasury Officer, after noting on the schedule its agreement with the entry in his accounts, will send it on, together with the sealed packet of vouchers, to the Accountant General.

Abstracting.

6. The Accountant General, receiving these documents in the pre-audit department, will review them, mark them off in list of orders, and transfer them to the treasury account department. There they will be arranged and posted in the district classified abstract, exactly as if thay had come up along with, instead of in anticipation of, the district treasury accounts.

1. In the Rangoon account office, which has a separate account with the bank, the payments made on pre-audit vouchers are posted in the monthly abstract, compiled from the bank sheet, and not in that of the Rangoon district.

7. In the enfacement of the district regarding objectionable items, those of the pre-audit department should be added to those which arise in reviewing the district accounts.

Second Plan—Cheques.

8. If the cheque system be adopted, every cheque at the time of signature will be entered in a list showing (1) date, (2) No. of cheque, (3) payee's name, (4) amount, (5) daily total, (6) date of encashment; and the vouchers, themselves, duly enfaced, will be put away in the order of the corresponding cheques.

9. At the end of each day, the vouchers, together with a covering list, which may be made up from the cheque list, but need show only number and amount of each cheque, will be handed over to the treasury account department, the superintendent or senior auditor of which will, after examination, initial the daily total of the cheque list, as his acknowledgment of the receipt of vouchers, equal in amount to that total.

Daily Schedule of Payments.

10. The paid cheques will be returned to the Accountant General in the manner directed in rule 5; and the pre-audit department, after examining the cheques, and comparing them with the schedule, will mark off the date of payment in the cheque list (rule 8), cancel and put away the paid cheques, and deliver the schedule, certified correct, to the treasury account department, where it will be used as a voucher for the amount charged in the district account under the head of "PRE-AUDIT CHEQUES, cheques paid."

Abstracting.

11. The only entry, in the accounts received from the district, of the transaction of the pre-audit department, will be the debit under "PRE-AUDIT CHEQUES, cheques paid." But the treasury account department in preparing the district classified abstract will, under each head, add to the items appearing in the district cash account—

(1) on the payment side, the gross payments on pre-audited vouchers under rule 3;

(2) on the receipt side, the fund and other deductions on pre-audit vouchers under rule 3. It will also add, on information given by the pre-audit department, under the head "PRE-AUDIT CHEQUES, cheques issued," the monthly total of the fifth column in the cheque list. These additions on the payment and receipt sides are necessarily equal, and will not affect the balance of the account.

Check of Outstandings.

12. At the end of each month, the pre-audit department will certify to the book department the total amount of cheques issued during the month, and the total (explained by a detailed list) of cheques outstanding unpaid at the end of the month. The first of these totals the book department will tally with the entry under "PRE-AUDIT CHEQUES, cheques issued," coming up through the journal; the latter it will verify against balance of the ledger head "PRE-AUDIT CHEQUES."

Chapter 53.—Departmental Cash Accounts.

Cash Accounts 1
Balances 3
Small Coin Depots 4

Cash Accounts.

1. Besides the treasury accounts, the bank sheet, and the account of presidency payments, other accounts are received from officers or departments in direct account with the Accountant General, such as opium agents and collectors of customs or stamp revenue, small coin depôts and sub-depôts.

These accounts should, as far as possible, be dealt with in the same way as treasury accounts, the receipts and payments being passed through the same form of audit, and the classified abstract prepared in similar (but much shortened) form.

2. The procedure as regards objection book and adjustment register will also be the same as applies to treasury accounts; and an enfacement will be made both of the general statement of account (chapter 48, rule 12), and of the amount of items under objection (chapter 48, rule 13).

1. Rules have already been prescribed for the watching of remittances between these departmental accounts and the treasury accounts. (See chapter 43.)

Balances.

3. The balances of departmental accounts are not to be shown as cash balance, but an entry will be made upon the receipt side of "Balance diminished, Rs. 00," or upon the charge side of "Balance increased, Rs. 00," so that the total of the receipt side may be equal to the total of the charge side. These figures will be credited or debited under the debt head of "Departmental Balances."

The detail of the calculation of "Balance diminished" or "Balance increased" will be recorded upon the abstract in lieu of the "General Statement of Account."

Small Coin Depots.

4. The accounts of the small coin depôts and sub-depôts as received should be examined and then pasted in a file, so arranged that the accounts of the same depôt or sub-depôt may be laid together. The Accountant General will prepare from these accounts one general classified abstract of the depôts in his province in Form 116, and at the close of March and September in each year should submit to the Comptroller General a statement showing the balance in each depôt or sub-depôt. The accounts will be posted under the following heads—

MISCELLANEOUS REMITTANCES.—(Coins remitted within the same province.)
MINT REMITTANCES.—(Coins remitted to or from Mints, India and Bombay only.)
ACCOUNT CURRENT.—*Cash Remittance*—(Coins remitted to or from another province)
DEPARTMENTAL BALANCES.—Small silver coin balance decreased or increased. Copper coin balance decreased or increased.

Chapter 54.—Statement of Disbursers' Accounts.

Posting the Statement . . . 1 | Correction for Remittances . . 3

Posting the Statement.

1. The last stage, before handing over a classified abstract to the compilation department, is the posting of the balances and totals in the statement of disbursers' accounts. The form of the statement is Form 117, and each Examiner, as he completes his abstract, will post in it the entries relating to the abstract, the figures being taken from the general statement of account. (Chapter 48, rule 12.)

I. It may be convenient to note the several cases in which the Examiners combine, each making his own entries, to form a single statement—

(1) The remittance register, chapter 43, rule 1.
(2) The register of permanent advances, chapter 44, rule 8.
(3) The stock statement, chapter 44, rule 13.
(4) The broadsheet of advances recoverable, chapter 47, rule 23.
(5) The broadsheet of suspense balances, chapter 47, rule 23.
(6) The statement of disbursers' accounts.
(7) The broadsheet of unincorporated local funds, chapter 69, rule 3.

The recovery registers (Form 85) also contain postings gathered from the various district abstracts.

2. These entries may conveniently be made in the same order which is observed in the cash balance report, namely, the presidency bank account will come first, and after that the district and departmental accounts in detail, but, as the departmental accounts have no balances, the only columns to be filled in against them are the receipt and payment columns, the entries in which will be equal; a total should then be made. The remaining heads (*viz.*, account current abstract, transfers and writes-back) will be posted in the book department.

Correction for Remittances.

3. When the statement is so far complete, it will be taken up with the memorandum prepared from the remittance register, chapter 43, rule 5, and the necessary corrections made,—unacknowledged remittances (column 7 of memorandum) being reduced from the disbursements of the treasury in the accounts of which they have appeared as remittances, and remittances unacknowledged last month, but acknowledged this month (column 3), being added to the disbursements of the treasury from which they were formerly deducted; the balances also must be corrected accordingly. These corrections will be made in red ink; and the statement will then be totalled, and will be handed along with the memorandum to the compilation department, which will already have received, as they were completed, the various classified abstracts.

4. Before, however, parting with the statement of disbursers' accounts, the treasury account department will copy the corrected closing balances into the opening balance column of the statement for next month.

5. The statement thus prepared is completed by the book department in the manner laid down in chapter 57.

Chapter 55.—Consolidation of Accounts.

Detail Book	1	Consolidated Abstract—*contd.*	
Checking	2	Closing the Abstract	9
Correction for Remittances	4	Despatch	10
Closing the Detail Book	6	March Accounts	11
Consolidated Abstract	7	Subsequent entries	14
Writes-back	8	Prohibition of Alterations	16

Civil Account . 17

Detail Book.

1. The detail book is arranged in vertical columns, of which the first olumn in each folio shows the name of the treasury (or other) abstract, and he remaining columns the entries which appear in that abstract under each detailed head of account. The detail books will be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is, each set or sets of detailed heads should be repeated on consecutive pages twelve times for the twelve months. The detail books will thus show, in detail of presidency bank, treasury and departmental accounts, the amount received and paid throughout the province under the several sections of each budget head, as well as all other transactions as they occur under the various remittance and debt heads.

1. Thus, for instance, as regards 4, Land Revenue, the heads to be opened on the folios of the detail books will be the following:—

Collectors' establishments.
Charges on account of Government estates.
Charges on account of land revenue collections.
Revenue surveys.
Land settlement charges.
Inâm commissioner.
Allowances to district and village officers.

Under each of these heads, the detailed heads provided in the budget, and reproduced in the classified abstracts, must appear, each in a separate column, such as salaries of collectors, &c.

2. The heads in the detail book should follow the same order as those in the classified abstract, in order that the entries may be proved against each other; see chapter 48, rule 2.

3. If a single page do not afford space for a single column for every detailed head, a two-page opening should be assigned to it, or, if necessary, even two successive ones, a cross total being made in the first against each district and carried forward into the second.

4. The detail books should be bound up, at all events, at the end of the year, if they are not bound before being brought into use; sufficient sections, containing the pages assigned for the whole year to one or more major heads, should be securely stitched in covers of stout paper labelled clearly on the outside. These labels are of special importance under debt and remittance heads, where there is nothing in the headings of the pages to distinguish the receipt from the payment side.

Checking.

2. When the postings under each head have been completed, the detailed items should be independently cast up across the page to the total column of the detail book, without reference to the total already made in the classified abstract.

1. In posting the bank and presidency abstract in the detail book, the following procedure will be observed. From the bank abstract all items down to, and including, item *a* on the receipt side (see rule 6 of chapter 51), and the first total on the payment side, will be posted in a line "Presidency Bank"; thereafter the details of items *b* and *c* will be posted from the presidency abstract in a line "Presidency Audit," both being included in the total of cash transactions (see rule 8 below).

3. The postings in the detail books should be independently checked with the entries in the classified abstracts, that is, both the postings of the detailed heads, and the totals made under the last rule for minor heads. The person who checks the postings is required to put his initials on the face of the classified abstract; and, if all the entries of a month on one page of the detail book are posted by one man, and checked by one man, the poster and the checker severally may, with advantage, put their initials at foot of the page.

1. Before closing the detail book, the superintendent must carefully examine whether the entries under the adjusting heads (chapter 68, rule 5) precisely correspond, as no differences can be permitted to enter the consolidated abstract of the province.

Correction for Remittances.

4. As the classified abstracts are first prepared and posted in the detail book, the amount shown under cash remittances is the amount despatched from, or received in, the treasury during the month. But remittances, until they are received, remain in account as part of the balance of the remitting district. The compilation department will, therefore, take up the classified abstracts, along with the memorandum of remittances between treasuries, delivered to them under chapter 43, rule 5, and will alter in red ink the figure appearing on the charge side against "Remittances" by (*a*) deducting from it any remittances charged under it, but not yet acknowledged and credited in some other treasury (that is, the figure in column 7 of the memorandum); and (*b*) adding it to any amounts which have been deducted in some former months, but are now admitted as having been elsewhere brought to credit (that is, the figure in column 3 of the memorandum). Corresponding alterations will likewise be made in red ink in the general statement of account on the opening page of the classified abstract, under the initials of the superintendent of the compilation department.

In the detail book the corresponding corrections will be made, by adding to the detail book totals of remittances, the total of column 3, and deducting the total of column 7, of the memorandum. As the effect of this correction is to allow only those remittances to appear as disbursements which have also been credited, the figures on both sides of the detail book should, after the correction, be equal. If they are not, there has been some mistake, which should be at once traced.

5. The totals of the disbursements in the classified abstracts and detail books, and the disbursements and balance shown in the general statement of account (chapter 48, rule 12), must be correspondingly altered in red ink.

Closing the Detail Book.

6. When the grand total of *cash* transactions under each head has been made in the detail book and corrected under rule 4, then from the abstract of transfer entries (see next chapter) will be posted for addition or deduction, as the case may be, under the various heads concerned, the outcome of all office adjustments, so that the detail books will include monthly all transactions of whatever nature connected with receipts and payments that will eventually

appear on the general books. The closing entries of each month will thus be—

Total of cash transactions .	
Exchange Account Abstract	
Transfer entries. { *Add*	
{ *Deduct*	
Grand Total .	
Add payments (or receipts) in previous months	
Progressive total from 1st April	

Consolidated Abstract.

7. (*a*) The next process is the preparation of the consolidated abstract of receipts and disbursements, of which a skeleton form is subjoined. It should be printed on medium-size paper (17½ inches by 11 inches).

	Current Month.			1st April to Date—Months.		Budget grant.
	Detailed Entry.	Imperial and Provincial Minor Heads.	Local Minor Heads.	Imperial and Provincial Minor Heads.	Local Minor Heads.	
Brought forward . . .	...	...	...			
Major head total . .	...	67,240	32,150			
Detailed and minor head total	234	120	200			
Postage charges . .	21					
Telegrams . . .	15	273				
Justices of the Peace.						
Magistrates . . .	1,500					
Clerks and servants . .	520					
		...	2,020			
TOTAL LAW AND JUSTICE.		393	2,220			
		2,613				
17.—POLICE.						
Superintendence.						
Inspector-General . .	2,500					
Carried forward—						
Detailed and minor head total	2,500					
Major head total . .	...	67,633	34,370			

The figures are inserted to show the manner of carrying forward the totals, the major head total being always posted in red ink in the minor head column. Under debt and remittance heads, the form should be ruled so as to give one column for any details below ledger head, a second for the totals of ledger heads, and a third for the total of each group of ledger heads.

The column of grants must show the figures of the accepted budget estimate against each major and minor head, those of the major heads being entered in *red ink*.

(*b*). The heads in the consolidated abstract must be arranged in the exact order shown in Appendix O, without reference to their distribution between imperial, provincial, and local. That distribution will, however, be shown by posting the totals of the minor heads in two separate columns according to the section of the account to which each belongs. This change of arrangement should be carefully effected in posting from the detail book into the consolidated abstract.

(*c*). Every head for which a column is provided in the detail book, must also appear in the consolidated abstract, and against it will be entered the total of the month's entries as there recorded. The totals of major heads will here be brought out for the first time; forward totals of major and minor heads will be shown every month, and of detailed heads also for the months of November and March.

Writes-back.

8. As the transfers of each month are posted in the detail books without reference to the amount of the month's transactions under the detailed heads concerned, the result may be a *minus* entry, which will pass in red ink into the consolidated abstract and reduce the total of the minor head. If, however, the *minus* entry under a detailed head be so large as to exceed the gross actual transactions of the month of the minor head, the net deduction to be made on the minor head should appear as a separate entry, under the same heading, on the other side of the consolidated abstract in the current column.

1. For instance, there are two detailed heads (bill or hoondee stamps, and general stamps) under the minor head "Sale of impressed paper" under Stamps, and in May credit has been given to the two for Rs. 3,000 and Rs. 7,000 respectively. But in June, when it is discovered that the second item contained Rs. 5,000, which should have gone to adhesive stamps, the actual receipts of the month under the two detailed heads have been but Rs. 2,000 and Rs. 2,000; the latter will be turned by the correcting transfer to a *minus* entry of Rs. 3,000. Thus, in the consolidated abstract the detailed entries will be against bill stamps Rs. 2,000 in black, against general stamps Rs. 3,000 in red; the minor-head total will be *nil*, although the actual total of the summation is *minus* Rs. 1,000; the current major head total will include only the totals of the remaining minor heads. In the progressive total column the minor and major head totals will be stated as if the current month's entry, under the minor head "Sale of impressed paper," were *minus* Rs. 1,000. At the foot of the page, on the receipt side, there *may* be a red-ink note explaining the deduction of Rs. 1,000 on the month's transactions; in the disbursement abstract *must* be a manuscript entry, "Stamps, Sale of Impressed Paper, Rs. 1,000," which will be included in the total of the current month's expenditure, but will not be carried into the progressive column.

2. The reasons for this procedure will be understood if it be remembered that the heads below minor heads are not true heads of account; the same detailed heads do not appear in the accounts of all Governments, and the figures in the columns assigned to them show only how the total of the true head is made up. This, of course, can never be *minus*, and, therefore, when the net total would be *minus*, it must be posted to the other side of the ledger and the other side of the general abstract.

Closing the Abstract.

9. The totals of the receipts and payments will then be checked against the statement of disbursers' accounts (see chapter 57, rule 6); and the

general statement of account will be drawn up on the back of the disbursement section of the consolidated abstract as follows :—

Opening balance—			
Cash in treasuries	0 0 0		
„ „ transit	0 0 0		
		0	0 0
Receipts of the month as detailed within		0	0 0
TOTAL RECEIPTS .		0	0 0
Charges of the month as detailed within		0	0 0
BALANCE . . .		0	0 0
Detail of Balance—			
Cash in treasuries	0 0 0		
„ „ transit	0 0 0		
		0	0 0

1. Any difference between the account balance shown in this abstract and the grand total of the provincial cash balance report, should be explained in a note.

2. The amount shown under detail of balance as "cash in treasuries," must agree with the figure in the original balance column (before correction under chapter 54, rule 3) of the statement of disbursers' accounts ; the cash in transit is the aggregate total of columns (4) and (7) of the memorandum of adjustment of remittances (chapter 43, rule 5). Of this last a detail must be given, showing (1) month in which it first appeared ; (2) remitted from ; (3) remitted to ; (4) amount. All these particulars are obtainable from the memorandum.

Despatch.

10. The abstracts for November, March preliminary, and March final, only need be despatched to the Comptroller General,—the first not later than the 31st December, and the last on 10th August. The abstracts for other months will merely be compiled and kept in the office ; but it must be borne in mind that the abstracts are not on any account to be regarded as mere office drafts or compilations, as, for every month, they must be carefully drawn out and regularly written and signed, in exactly the same way as if they were sent on to the central office ; and to prevent any oversight in this matter, a monthly certificate in the form prescribed in rule 17 will have to be submitted to the Comptroller General.

1. The Government of India, when demanding such punctuality, presupposed the punctual submission of all treasury accounts, and provided for the issue by Local Governments of stringent orders on the subject. The Accountant General should, therefore, bring to the notice of the Local Government any instances in which his work is impeded by a want of attention to these orders.

2. If by reason of the distance of a treasury, or difficulty of communication, or other cause, its accounts for any month be received so late that they cannot be included in the consolidated account without greatly delaying it, they should be kept back, note being made of the omitted accounts below the statement of account. When they are posted in the detail book and the statement of disbursers' accounts of the next month, note should be made against the entries that they refer to the month of ; on no account may the figures of the two months be combined into a single set of entries, either in the detail book or in the statement of disbursers' accounts.

March Accounts.

11. The abstract for March, as first made up for despatch on 30th April is only a preliminary account, as the books remain open for adjustments and transfers until the 31st July ; and on the 10th August a final account must be despatched. The preliminary account must be sent to the Comptroller General only, but for the final account a copy must also be sent to the Financial

Secretary to the Government of India. Both in the preliminary and in the final account, the year's total for each detailed head must be given.

In the case of India only, the books may be kept open till 14th August.

12. The books of the Military, the Marine, the Public Works, the Telegraph, and the Post Office Departments should be closed on the 15th July, by which date the examiners of public works accounts should have completely reconciled their accounts with those of the civil Accountant General, so that the latter may show against the provincial head of "In charge Public Works Officers" the figures of the examiner and no other.

13. On the 15th July, all public works examiners should report to their Accountant General whether they have sent in their final accounts; and all other non-civil account officers should send a similar report to the Comptroller General. On the 1st August, each Civil Accountant General will report to the Comptroller General whether he has sent in his final account. If the account is not ready, the report should state exactly on what date it is estimated that it will be ready.

Subsequent Entries.

14. As the final accounts may be corrected by subsequent entries up to 10th September, their despatch should not be delayed merely by reason of their not being absolutely complete. The following cases especially should be left to be settled by entries brought in under orders of the central office:—

Interest chargeable to Provincial Governments on account of productive public works.

Adjustment of portion of revenue survey charges. (See chapter 60.)

15. Correcting or additional entries may be despatched to the Comptroller General up to the 10th September; but in the case of the Public Works Department the entries should be forwarded to the Accountant General of that department by Examiners, prior to that date, since the entries are communicated to the Comptroller General by the Accountant General, Public Works Department, and must be sent by him not later than the 10th September. In the event of the corrections affecting an account-current head, the officer must obtain the assent of the other officer, and certify that he has entered it in the copy of the correction entry sent to the Comptroller General.

All correcting or additional entries should be recorded by the despatching officer in a single statement, in which he should also include the entries made under instructions from the central office.

1. For the preliminary account of March, the detail books will be dealt with as though no later accounts were submitted; an abstract of transfer entries will be prepared and the detail book entries completed in ink, but afterwards below the progressive total will be ruled lines for the exhibition of the effect of later adjustments (to be taken from an abstract of the later transfers), and correct totals for the month and for the year will be made below.

2 When the non-receipt of public works or forest accounts, or those of distant treasuries, is likely to cause serious difference between the preliminary and the final account, the fact should be noted on the abstract sent to the Comptroller General with a rough estimate of the total amount of receipt and charge so excluded.

Prohibition of Alterations.

16. (*a*) No alteration can be made in the detail books or abstract of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one detailed column

to another under the same head, or from one head to another, the necessary corrections should be made by a formal transfer entry. (See chapter 56.)

(*b*) But if the amount involved does not exceed one rupee, and affects only revenue or service heads, no formal transfer is necessary, and it is sufficient simply to make a note of the error against the original entry.

(*c*) No correcting transfers can be made after submission of the final account for March; if any error be detected, report should be made to the Comptroller General, and his instructions asked.

Civil Account.

17. On completion of the consolidated abstract, an account, in a form supplied by the Comptroller General, should be compiled from it and forwarded to the Comptroller General on the following day. On the back of this form a certificate is attached, to the effect that the consolidated abstract for the month has been completed and signed; and care should be taken that this is actually the case before the certificate is signed. Every care must be taken to make the account correct, both in respect of the current and of the progressive figures, as the figures are printed in the central office and become the standard of reference for information as to the accounts. The accountant general should also personally examine them before sending them on, as peculiarities in them may easily draw his attention to errors that have occurred in the compilation of the accounts.

Chapter 56.—Transfer Entries.

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Object of Transfer

1. Transfer entries, that is, entries intended to transfer an item from one head of the accounts to another, are necessary—

(*a*) In order to correct an error of classification in the original accounts.

1. Sometimes it is more convenient to classify items wrongly at first and make correction by transfer entry, than to classify them rightly from the beginning; for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to neglect the distribution in the classified abstracts, and to make it upon the totals of the consolidated abstract.

(*b*) In order to adjust, by debit or credit to its proper head, an item outstanding under a debt head.

General Rules.

2. On one of the sides of every transfer entry one ledger head only may be concerned, being debited for credit to sundry heads, or *vice versâ;* debits may not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori,* the same entry may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

3. In a transfer entry all particulars to explain both the nature of the adjustment and (if it is a corrective transfer) the grounds of the correction must be clearly stated.

4. Unforeseen adjustments should always be made as soon as the necessity for them is discovered; while, of adjustments periodically recurring, a list should be kept, in order to ensure that they are neither neglected nor postponed. These should, as a rule, be made monthly; where this is really inconvenient, they may be postponed till the close of the quarter, though this course is objectionable, and should never be adopted without good reason. Annual transfers should carefully be avoided, and, wherever it may be necessary to make them, this should not be done later than in January's account. It will be well to communicate with any local department in order to arrange for frequent adjustments during the year; and, if it be impossible before the close of the year to ascertain the exact amount of the transfer, it may be possible to make partial transfers at the close of each quarter.

1. The prohibition of annual transfers does not, of course, extend to those on account of lapsed bills and lapsed deposits, for these can only be made at the close of a year.

2. Annual transfers are also prescribed on account of the local portion of the charges for interest on capital expenditure on productive public works, and the cost of stamps and stationery supplied from central stores to Provincial Governments.

These items are adjusted at the end of the year by debit to the service head and credit to account current with the Government of India, the figures for interest charges being communicated to the Accountant General by the Examiner of public works accounts concerned, and the information regarding stamps and stationery being furnished in annual statements (due on 30th June) by the Superintendent of Stamps and Stationery, by whom the stores were supplied.

Correction of Accounts.

5. (*a*) If an item, which properly belongs to a revenue or service head, is wrongly classified under another revenue or service head, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in chapter 55, rule 15; but, after the accounts are closed, no correction is admissible. This rule does not prohibit an increase of imperial share and decrease of provincial (or *vice versâ*) of land revenue, in adjustment of an erroneous distribution in a former year. If, however, the amount involved does not exceed one rupee, no formal transfer is necessary, it being sufficient simply to make a note of the error against the original entry.

(*b*) An error which affects a debt head must be corrected by transfer, however old and however small it is. If the accounts of the year in which the error took place are not closed, the correction is made by removing the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then there are the following cases:

(1) Item taken to one debt head instead of another,—the correction will be made by transferring it from the one to the other.

(2) Item credited to a debt head instead of to a revenue head, or debited to a debt head instead of to a service head,—the correction will be made by transferring it to the head under which it should originally have appeared.

(3) Items credited to revenue head instead of to a debt dead,—correction will be made by debiting refunds and crediting the debt head.

(4) Item debited to a service head instead of to a debt head,—correction will be made by debiting the debt head and crediting as a recovery of a service charge of a former year (chapter 47, rule 20 (*b*)).

Note against Original Entry.

6. (*a*) When a transfer entry is made on account of an error under a service head, the auditor should enter the amount in the district classified abstract in red ink, with a *minus* sign in the column of the month in which the error occurred, and against the particular item from which it is transferred, while he will enter the amount with a *plus* sign in the column of the account month in which the transfer is made, quoting the number of the entry in a note at foot of the page. ~~This is irrespective of the new head affected.~~ If, however, the error occurred under a debt head, the transfer will be made by new entries in the month of correction, and need not be noted against the original entries. In the case of important transfers, too, it will be well to note in red, across the original entry in the detail book, the month of its reversal, and across the correcting entry the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month.

1. The superintendent who passes a transfer entry is responsible either for seeing that the proper note is made, if the document on which it is to be made is within his charge or for giving notice of the entry to the superintendent in whose charge the document is.

(*b*) In like manner, when an adjusting transfer brings in an item on the authority of a departmental account or other original document, the number of the transfer entry should be noted across the item in that original document. If the item thus brought into the accounts is an item of revenue or expenditure of any particular district, it should be entered in the classified abstract by a *plus* or *minus* correction in red ink and a reference to the transfer entry. But care must be taken that no abstracts are thus corrected or annotated until the detail book posters have finished their posting of them.

1. This does not affect the necessity of noting on an account current also the month of that which contains the answering entry.

2. When statements of revenue or charge in district detail are communicated, month by month, to the revenue-controlling authority (chapter 45, rule 2), particulars of the correcting transfers made in the month's accounts should be given at foot.

3. When a transfer entry affects an item of receipt or expenditure of any particular district, a note to the effect that the necessary correction has been made in the district classified abstract should be given by the superintendent of the treasury account section, and the superintendent, book section, should refuse to receive any entry affecting district figures from any section of the office without such note. The note should be printed on the transfer entry or transfer sheet and should be struck out when not required.

Outline of Procedure.

7. A correction by a transfer entry may be proposed by any division of the office, and will be accepted by the superintendent of the book division, if full particulars are given and there is nothing unusual or objectionable in the entry; in any other case he will require the department proposing the transfer to supply defects, and, if necessary, to withdraw or obtain the confirmation of a gazetted officer to the proposed entry. But he will always refuse to receive vouchers or other documents in support of an entry; their proper place is with the record of the division which is responsible for the correction, and it will be difficult to bind up the transfer entries if mixed with other documents of various size and shape.

1. Any delay by the book division in taking over or else rejecting such entries should be reported.

2. In some offices the transfer book is kept in the compilation division; in such cases the word *compilation* should be read for the word *book* throughout this chapter.

8. (*a*) For deducing from the separate transfer entries of all departments the addition or deductions which can be posted in the detail books, two plans have been sanctioned, which are described in full below (rules 10 and 16). The final outcome of each plan is an abstract showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits being necessarily equal.

(*b*) In the case of revenue and service heads, it is the net outcome of the transfer entries against each, *i.e.*, the balance of the head's account in the transfer book ledger, which appears as a debit or credit in the abstract; but, in the case of debt or remittance heads, the gross credit and the gross debit will both appear in the abstract,—the former in the receipt part, the latter in the disbursement part, as these heads have answering accounts on both sides.

(*c*) Although alternative plans of procedure have been sanctioned, the particular plan which has been adopted and is in force must be adhered to, and may not be altered without the permission of the Comptroller General. In the office of the Accountant General, Bengal, the plan adopted combines the first part of the first plan with the second part of the second plan.

1. When large transfers are made from one debt head to another in order to correct the original classification in the accounts, the correction should always, if possible, be made by a deduct entry against the original debit or credit so as to prevent exaggeration of the transactions in the accounts. Also, in the case of transfers made to correct errors of classification within the same major head in the remittance section of the accounts, the correction will be made by a debit entry on the credit side, or a credit entry on the debit side, of the head requiring correction. The following is an example:

Over-credits under "Account between India and England" on account of collections of Little Basses light dues.

Posting in Detail Book.

9. From the transfer abstract the figures will be posted in the corresponding columns of the detail book, immediately under the total of cash transactions (see chapter 55, rule 6). The debits to a service head of receipt, and credits to a service head of charge, will appear in the "deduct" line, but all other entries (with the exception of the kind noted under rule 8) are entries of addition and will appear in the "add" line.

Detailed Procedure—First Plan.

10. Under the first sanctioned plan of procedure, the forms to be prepared are—

1. Forms of separate entries (Form 118).
2. Index of transfer entries (Form 119).
3. Transfer book ledger (Form 120).
4. Abstract of transfer entries (Form 121).

11. At the commencement of the year a file book should be prepared (into which to paste the entries), and some numbered pages of blank index forms inserted at the commencement, which should be initialled by a gazetted officer under the number. The ledger should also be bound, and the headings filled in. It will not be necessary to provide even for all minor heads; the book of the last year should be examined, and a page or more set apart in the current year's book for each minor head and for each detailed head under which transfers have been made in the past year; these should be all arranged, without gaps, in the order in which they appear in the general abstract, and blank pages, numbered in continuation, should be provided, to which these accounts may be carried in case of need, and on which any new ones may be opened.

1. If the account of a head in the ledger fill the whole space provided for it, and be therefore carried to another page, the column headed *district* on the old page should be closed with the words "carried to page—," and, similarly, should be opened on the new with the words "brought from page—;" if a new account be opened, reference should be given to it by a note in the margin of the last preceding head, or by a slip grafted in. An index at the beginning of the ledger will thus be unnecessary.

2. Omission of the column of "district" may give space for double columns; the bulk of the ledger may thus be reduced, but, though the two columns may be assigned to two detailed heads under the same minor head, it is not desirable to have two minor heads on the same page.

Separate Entries.

12. As soon as any correction or adjustment becomes necessary, the officer who proposes it should fill up a separate entry (Form 118).

If it be thought desirable to keep any record of transfers in the division which makes the transfer, each entry may bear a number and date in the divisional series in the right-hand bottom corner, and be recorded in a divisional index in the same form as the general index; it is not thought that such separate record can be of any real value. After being signed by the superin-

tendent of the division which desires the correction, the entry will be presented to the superintendent of the book division.

Index Register and Ledger.

13. After procuring the signature of the superintendent of the book division, the clerk or messenger of the division which makes the transfer will hand the entry to the transfer-book-keeper, who, on the authority of that signature, will proceed to bring it on his index register. First, he will fill up number and date in the heading, make the requisite entries in the index, and take the initials of the clerk who brought the transfer in the last column of the index. The requisite ledger entries will then be made, and certified in the proper spaces of the entry, and thereafter the entry itself will be pasted, in continuation of those already received, in the file.

1. The division which makes the transfer is only cleared of its responsibility when its messenger has initialled the index. The book division should never, on any pretext, allow an entry, whether of its own or of another division, to leave its custody after numbering it in its own series; if it be necessary to notify any transfer to another department, the entry may be shown before it is numbered by the book division, or may be notified by a copy of the entry.

2. The superintendent of the book division should examine the file daily, to see that no entries in the index are unsupported by their corresponding entry *pasted* in the file; and he should also keep up a constant comparison of the original entries with the transfer book ledger, in order to prevent the clerk in charge from marking off an item which he has not posted.

3. If the first file become too large for convenient use, a second file book (with index) may be commenced from a convenient date, any blank space on the old index being cancelled by cross lines under the initials of a gazetted officer; but, if possible, the two sections should be bound together at the end of the year, and the series of transfer numbers must be continuous for the year.

4. In the transfer book ledger (Form 120) the first column will show the month through the accounts of which the correction is passed, not the date of the transfer entry, for which the number entered in the next column provides sufficient identification: the column headed "district" provides for entry of the name of the district or the department in whose account the original error appeared, if it be thought desirable to record it with a view to future returns.

Closing of Transfers.

14. As soon as the last classified abstract for a month is received from the treasury account division, the transfer-book must be closed, a line should be drawn across the index, and each account closed in the ledger.

Abstract.

15. The abstract should then be prepared in Form 121 in which all the headings of receipts, and then all of charges, should appear in their serial order. After the two sides are separately totalled, and found equal, the abstract should be laid before the Accountant General, with the file of original entries; after being passed by him, it should be made over to the detail book posters. After being posted and returned, it should be pasted in the file of transfer entries after the last entry which is included in it; a guide-mark pasted to its edge and bearing the name of the month will be found to facilitate future reference.

Detailed Procedure—Second Plan.

16. Under the second plan of transfer only two forms are used—

(1) Sheets on which the transfers may be continuously posted. These

sheets may, with advantage, be of the same size as the district classified abstracts, and should be of the same form as the journal, having debtor and creditor columns with a space between for description of the several items.

(2) An abstract of transfers in the following form :—

Abstract of Transfers admitted in the account of the month of

Original.		Transfer Entry.			Detail Book Post.	
Debit.	Credit.	Section letter.	No.	District.	Debit.	Credit.

As this abstract will be laid aside each month with the sheets of transfer entries, and at the end of the year bound up into one volume with them (rule 22), it must be on paper of the same size : the royal paper generally used for classified abstracts, and therefore recommended for the sheets of entries, is broad enough for double columns. In the form prepared for each month's abstract, a sufficient space will be left, for each detailed head under which transfers are expected, and the space will be bounded above by the name of the head (written across the centre one of the three divisions) and below by a red ink line (across the same space).

Transfer Sections.

17. The sheets will be made up in sections, of which two, each month, will be used by each division which proposes transfer entries,—the arrangement being that entries will be made first in one of these sections, which will be passed on after a convenient interval, one day of one week as may be arranged, to the book division for abstracting ; and, while the book division is thus using the first section, the originating division will draw up its entries on the second section, which after a like interval will be passed on to the book division in exchange for the first section, and so on alternately. Each section will bear a distinctive letter or mark (say A and B for one division, C and D for another, and so on), to be repeated conspicuously at the head of each page.

18. In these sheets the entries will be continuously set forth ; the heads affected by, and the circumstances explaining each, being fully stated. The entries in each of the two sections of each division will bear consecutive numbers, commencing anew each year. Each entry as it is made will be initialled by the superintendent of the division which makes it, and in case of need by a gazetted officer, and a line will be drawn across the middle space after each entry.

1. The quotation of a transfer entry will be the distinctive letter of the section in which it is entered, and the number it bears in that section.

Transfer Abstract.

19. When one of these sections is received in the book division, the

superintendent will examine it, and either initial it as authority for the poster, or send it back to the division concerned, requiring it to amend or withdraw any entry, or to obtain the signature of a gazetted officer to the entry in confirmation. The poster on receiving the new section, initialled by his own superintendent, will surrender the other, and proceed to post the entries, that is, the figures only, and not the explanation, in the abstract. Each item, both debit and credit, in each entry will be separately posted in the debit or credit column to the left against the heads affected; note will be made against each item of the number of the entry in which it is included, and, if it be desired, the district (or the departmental account) to which the entry pertains may be entered.

1. If the space provided for a head be insufficient, a note in the margin will carry the eye to the place where the entries are continued, which may, with convenience, be after all the usual heads; but a little foresight would avoid this necessity, and would be well expended. Similarly, if a transfer be made under a head not commonly affected, and therefore not prepared for, a note in the margin below the last preceding head will refer the detail-book poster to the place where it will be found.

20. Immediately on the return of a section from the book department, the superintendent of the department which makes the transfer must examine each entry to see that the word *posted* is written across it with the initials of the poster, and that each of the items of which it is composed is marked off.

Closing the Abstract.

21. The transfer book will ordinarily be closed as soon as the last classified abstract of the month is sent in, and then each superintendent will total both sides of each of his sections, agree these totals, and sign each. The abstract will be closed by totalling, under each head, the figures in the columns on the left, and carrying into the columns on the right the balance in the case of revenue and service heads, and the totals (except as stated in the note under rule 8) in the case of debt and remittance heads.

The abstract will be proved by agreement between the totals of each pair of columns and agreement of the totals of the left-hand pair with the sum of the totals of the divisional sections. The detail books will then be posted from the columns on the right, the poster ticking each entry as he posts it.

22. Month by month the abstract will be laid before the Accountant General for signature; and at the end of the year the sections of each division will be brought together, and all will be bound in one volume, which will be closed by the abstracts arranged in order of the months.

Chapter 57.—Disbursers' Accounts.

Exchange Account Abstract . . 2 | Writes-back 5
Transfers . . . . . 3 | Check of Totals 6

1. In order to effect comparison with the consolidated abstract, the statement of disbursers' accounts (see chapter 54) must be completed by entry in it of the amounts which pass into the accounts through the account-current abstract, transfers, and writes-back.

Exchange Account Abstract.

2. Next, below the total of the treasury and departmental figures, the totals of the items entering the accounts through the exchange account abstract (chapter 59, rule 9) should be entered.

Transfers.

3. An abstract, in the following form, of the entries in the transfer abstract must be drawn up at the foot of that document.

Debits.						Nature of Heads.	Credits					
A Deductions from Receipts.			B Additions to Disbursements.				C. Additions to Receipts.			D. Deductions from Disbursements		
R	*a.*	*p.*	*R*	*a.*	*p.*		*R*	*a.*	*p.*	*R*	*a.*	*p.*
323	0	0	...	...	..	Revenue heads .	134	0	0	...	...	...
...	...	...	1,247	0	0	Service charges .	..	...	.	721	0	0
...	...	...	1,117	0	0	Debt and other heads	1,832	0	0	...	...	...
323	0	0	2,364	0	0	Totals .	1,966	0	0	721	0	0
			2,687	0	0	Total Debits and Credits .				2,687	0	0

	Rs.
Column C diminished by Column A	1,643
Column B diminished by Column D	1,643

1. The figures are inserted to show how the calculations are made. Those in the first three lines are taken, by totalling, from the transfer abstract; the fifth line is found, on each side, by adding the pair of figures in the fourth line, and must be agreed, before going further, with the totals of the transfer abstract; the figures in the sixth and seventh lines are brought out, by subtraction, from the fifth.

4. The figures in the last two lines (which will always be equal) will then be posted in the statement of disbursers' accounts against the head "Transfers."

1. If there are any transfers of the kind mentioned in the note under rule 8 of chapter 56 (*deduct* transfers under a remittance head), the figures involved must be taken in columns A and D in the third line of this abstract.

Writes-back.

5. The amount of the writes-back (chapter 55, rule 8), that is, the total of the amount credited to disbursement heads on the receipt side, *plus* the amount debited to receipt heads on the disbursement side, must also be added, both under receipts and disbursements, against the head writes-back, and the grand total made up.

Check of Totals.

6. The form thus prepared brings together the aggregates of the month's receipts and payments with the opening and closing balances of all accounting officers, and so furnishes an effective check on the entries made in the detail books, and the totals of the consolidated abstract. The latter show the amounts received and paid *on* all *accounts*; the statement of disbursers' accounts, the amounts received and paid *by* all *accountants*. The grand totals of receipts and payments in both should therefore be equal.

Chapter 58.—Accounts with other Departments: General Rules.

Explanations	1	Reference to Comptroller General	16
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Explanations.

1. An account current purports to be an extract from the books of the officer who despatches it, and to show the amounts he has passed to debit or credit of the other party to the account, with any necessary explanations of the credits, and with documents supporting the debits.

2. These accounts are of two kinds—the first are accounts current with foreign states, or other independent bodies, which are of the nature of advance accounts, and can be settled only by actual recovery of the net debit, or payment of the net credit. The second are those maintained with offices and departments whose accounts come within the same system of account; these are "exchange" accounts current; in them no actual recovery is required, but the debit in A's account with B is, on the central books, set against the credit in B's account with A; and the adjustment is complete to the extent to which the debits on one set of accounts correspond with the credits on the other.

1. As an account current is an extract from books which are only posted monthly, it is evident that an account current can only be sent monthly, and that supplementary statements of omitted credits or debits are impossible; any errors necessitate debits or credits to other heads, and so must be corrected in the accounts of other months. The account current of March is an exception; here the preliminary account reports the effect of all transactions known up to the date of despatch of the preliminary consolidated abstract, whereas the final shows the effect of all which were afterwards brought into the same year's account, and especially includes the answers to the preliminary inward accounts.

2. The total credits and debits in an account current must correspond with the entries in the consolidated abstract and the ledger. On no pretence whatever should any difference be allowed.

3. The routine of an exchange account current is as follows: A, in his accounts, debits a certain charge to "account current with B," and sends copy of the account, including this charge (called an *original entry*), to B; B accepting the charge, debits it to its proper head by credit to account current with A, and sends the account, including this credit, to A; this entry is called a *transfer*, and is said to *answer* the original entry: no further entries in account are required to complete the transaction. But if A, after debiting B, discovers that the charge should be debited elsewhere, he will in his next account debit the proper account by credit to account current with B; and the credit, which thus cancels the original entry, is called a *write-back*.

The same terms would be used if the *original entry* were a credit, and the *answer* or *write-back*, a debit.

Of course it may happen that B may credit A in the same month in which

A debits B. In this case the two original entries will answer each other, and no further adjustment will be required.

1. "*Transfers*," however, in the accounts exchanged with the Public Works Department mean items credited or debited to Civil Department upon the Public Works accounts.

Restrictions.

4. To lessen the number of entries in exchange accounts current, it has been arranged that all imperial revenues and receipts shall be brought to account finally in the province where they are paid into the treasury, and that all imperial charges in the civil department shall ordinarily be so treated. To avoid disturbance of the estimates, however, transactions of unusual magnitude will be dealt with on their merits; thus, all tour and other charges of His Excellency the Governor General, wherever they are incurred, are finally adjusted in the books of the Government of India, and the charges of the Yarkand mission were adjusted in those of the Government of the Punjab.

5. A similar rule prevails in other departments. For example, expenditure carried out by Public Works officers has to be accounted for upon the Public Works Accounts, and is not passed on in debit to the department benefited by the work.

1. Land revenue collected in other provinces is remitted by transfer receipt (chapter 8, rule 4 (*d*), second note), and, in case of salt shipped at Bombay for Madras ports, the excise duty levied on its manufacture is adjusted to credit of the Madras Government.

2. Many charges, debitable to service heads, are adjusted in the books of the Comptroller, Indian Treasuries. (See chapter 60.)

3. Except in cases provided for by special orders, an Account Officer may not debit another with an amount to be recovered by the latter. The proper course is to cause the recovery to be made and credited through the exchange account; but credit may not be taken in anticipation of the recovery.

4. This rule is meant for charges which have to be recovered from other persons, and not for charges which have to be adjusted to a service head on the books of the department debited. In cases of service rendered or stores supplied by one department to another for which adjustment in account is permitted, the supplying department should take credit in its accounts by debit to the department supplied. The debit should be at once accepted in the account of the latter and adjusted to its proper head of account.

Inter-departmental Adjustments.

6. The general rule regarding inter-departmental adjustments (F. D. No. 1013, dated 28th June 1866) was, that stores supplied by one department to another, or hired labour (not including extra police) engaged by one department expressly for another, might be charged for at the option of the supplying department: inconsiderable charges should, however, be borne by the supplying department. Afterwards, on a proposal that stores which have already been finally charged off against any Government grant should not be charged in the accounts to any department to which they may afterwards be supplied, the Government of India (F. D. No. 2117, dated 25th July 1871) stated that "it is certainly very desirable to avoid inter-departmental transfers as much as possible, but they cannot be altogether avoided. The departments which are conducted on a *quasi*-commercial principle, such as the Post Office, the Telegraph and Forest Department, the Mint, the Public Works workshops, and some few others, should continue to charge the Government in the same way as they charge the public. Again, adjustments between imperial

services on one part, and provincial services and local funds on the other part, must continue to be made to the extent that they have obtained hitherto; and also between ordinary and extraordinary. With these large exceptions, all inter-departmental adjustments should be interdicted as much as possible."

1. It will be observed that these orders refer to adjustments between *departments*. Orders allowing book (or cash) adjustments for stores supplied, or services rendered, or cash expended, should be read with limitation, *viz.*, that such adjustments are forbidden when their effect would be only a transfer of formal charge from one establishment or institution to another, or from one province to another, under the same major head of charge; transactions, however, which are so large as seriously to affect budget estimates and yet would not involve in the accounts any formal entry of receipts (*e.g.*, by credit to sale of stores) may be referred for orders (but see rules 18 to 21, chapter 68).

Responsibility for Adjustment.

7. (*a*) When a charge is paid in one department, and passed on in account current to be adjusted in another, the paying department is responsible that it obtains a voucher which is correct in point of form, and sets forth the charge with sufficient detail and clearness, and that the calculations in the bill are arithmetically correct. The adjusting department is responsible for auditing the charge as a sufficient and proper one with reference to the authority which sanctions it, but it is not necessary for it to arithmetically examine the vouchers.

(*b*) The adjusting department may not reject an item because its voucher is not in order, or even is altogether wanting; it should be accepted and adjusted, but placed under objection. The chief question for the Examiner is: Does the entry properly belong to the accounts of this office? and if, on the face of the account, he cannot say that the item is not adjustable in the books of his province, he will accept it and adjust it against the proper service head; though if any be imperfectly vouched or described, or seem rather to belong to another province, he will enter it in the outgoing objection statement, as prescribed in chapter 59, rule 10.

8. If, as in the case of supplies received from another department, the admissibility of the item depends upon the authority possessed by the officer at whose instance the supplies have been received, the charge, though adjusted against its proper service head as one which has actually occurred, should be examined with reference to the authority or sanction required, and, if necessary, placed under objection in the same way as if the charge had been met by an actual payment by the officer concerned.

1. It is a matter of office arrangement whether the examination of the vouchers, so far as prescribed in the last two rules, should be carried out by the account current department, or whether such vouchers as are assignable to particular districts or other sections of audit (*e.g.*, pensions) should be transferred for disposal to the audit department. But in the latter case the individual responsibility, in the sense of chapter 34, rule 3, should be left with the account current department.

List of Authorised Exchange Accounts.

Page "List of Each Bengal (M

9. The following is a list of authorised exchange accounts current.:—

Each Civil Accountant General, with each other Civil Accountant General.
" " " " " Examiner, Public Works Accounts, according to list annexed to chapter 62.
Each Civil Accountant General, with each Controller of Military Accounts.
" " " " " Examiner of Telegraph Accounts.
" " " " " Controller, Post Office.

Each Controller of Military Accounts, with each other Controller of Military Accounts.
Controller of Military Accounts, Bengal, with Controller, Military Accounts (Marine).

Central Adjusting Account.

10. Experience shows that the number of items passing for adjustment through the following accounts current is very small, and not sufficient to warrant the number of separate exchange accounts to which they give rise:—

Between Military and Public Works.
" " Post Office
" " Telegraph.
" " Marine except the account between Controller, Military Accounts, Bengal, and Marine.
Between Public Works and Post Office
" Marine.
" Post Office and Telegraph.

These exchange accounts have been stopped from the end of the year 1881-82; and the mode of adjustment indicated in the following instructions substituted:—

Procedure of Original Officer.

11. When an account officer (see rule 10) finds in his accounts an item which he can dispose of only by passing it on to an account officer of a department with which he does not exchange accounts, he will debit or credit the amount to a special head called "Central Adjusting Account: Original items." The full detail of these must be entered in a detailed statement, Form 123, which he will pass on to the Comptroller General along with his monthly account; but in the case of a Public Works Officer, through the Accountant General of that Department.

12. To this statement will be attached schedules in Form 124,—a separate schedule for every account officer debited or credited; and each schedule supported by the necessary vouchers or other documents, if any, under sealed cover.

13. The Comptroller General will give an office number of his own to each item in the statement and in the corresponding schedule—the office number being in the form "136 January 1883," so as to indicate the month to which the item belongs. He will then file the statement, and despatch the schedule and supporting documents under sealed cover to the officer debited or credited (herein called the responding officer). The totals of Form 123 will be agreed with the debits and credits, in the month's accounts, to the Central Adjusting Account.

(1) If an original entry requires to be written back, it must be done in communication with the responding officer.

(2) No write-back can be made by a minus entry: it should appear as a responding item, full details of the original entry being given.

(3) As an exception to the general rule, the response in the Bombay Military Accounts on account of payments into the Military chests at Mhow and Neemuch and to the Commissariat Department by the Postal Department, may be made prior to receipt of the schedule from the Comptroller General.

Procedure of Responding Officer.

14. The responding officer will then either—

(1) accept the debit or credit, and bring it upon his account by credit or debit to "Central Adjusting Account; Responding items;" or, not accepting it, will

(2) enter into a correspondence with the original officer, with a view to the settlement of it. In this last case it is assumed that within three months the two officers will either—

(*a*) agree that the responding officer is to accept the amount, as in case 1, or
(*b*) agree that the original officer is to write it back; or
(*c*) fail to come to an agreement.

(NOTE 1.—It will be seen that each item is to be disposed of as a whole, and may not be partly accepted and partly rejected. This is necessary to prevent confusion. But if, as the result of correspondence, it is agreed that the responding officer shall accept part, and the original officer write back the rest, then the course to be followed is that the responding officer shall adjust the whole of the item, and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item. It will, in this case, be sufficient to quote this re-debit or re-credit, in the schedule, as a debit or credit agreed to in the original officer's No. dated).

(NOTE 2.—An original entry is one in connection with which cash is either received or paid or with which a transfer adjustment is made on account of stores or labour supplied, but no debit can be raised if the amount has to be recovered from other parties. A responding entry is a response to an original entry and may also be a write-back).

15. In cases 1 and 2*a* the responding officer, and in case 2*b* the original officer, will make the necessary credit or debit to "Central Adjusting Account: Responding items," and attach to his monthly account a statement of them in Form 125 (in the case of a Public Works Officer, through the Accountant General of that Department). On receipt of this form, the Comptroller General will give a number to the responding item, in the same manner as was done to the original item, and will mark off the original entry in Form 123 as adjusted, with quotation of number of the response. The forms 125 will be consecutively filed.

1. All items, both responding and original, should appear in a single account.
2. The total of each schedule must correspond exactly with the amount which it details.
3. The greatest care is required in filling up columns 1 and 2 of the responding schedule.
4. No amount should be credited in expectation of a debit being raised; *i. e.*, no credit is to be given in anticipation of an original debit.

Reference to Comptroller General.

16. In case 2*c*, the responding officer will send copies of the correspondence to the Comptroller General, who, after consideration of it, will pass an order directing the acceptance of the item by the responding officer, or its write-back by the original officer, which acceptance or write-back will be carried out under the last rule.

In the case of the responding officer belonging to the Public Works Department, the correspondence should be sent through the Accountant General of that Department.

17. As every item must be cleared by agreement, or submitted for orders under the last clause, within three months, no item should be outstanding in the Comptroller General's books over three months. The Comptroller General will, by means of the files of statement 123, see that the items are so cleared.

18. It must be understood that an order under rule 16 is to be carried out at once and without remonstrance. At the same time, such an order need not be regarded as closing the case; its purport is merely that, pending further correspondence which may be necessary to settling the case, the item is to be removed from the outstandings of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, re-state his case, in order that it may be more fully considered. But it is best that an

item should not remain altogether out of account, pending settlement of a doubt as to where it should be accounted for.

19. Every endeavour should be made to complete the adjustment of the account before the closing of each year's books.

Foreign Remittance Adjusting Account.

20. An adjusting account has also been opened upon the central book of the Comptroller General for the adjustment of cash remittances made by one Civil Accountant General to a treasury which renders accounts to another. Such items are not to be debited and credited through the ordinary Exchange Account Current, but are charged off finally under the head Foreign Remittances subordinate to "Accounts between Presidencies." (*See* chapter 59, rules 2 and 4 and foot-note).

Account of Guaranteed Railways.

21. A third adjusting head upon the central books is the account of the receipts and payments made by each Accountant General on account of Guaranteed Railways.

22. Application for funds required for Guaranteed Railways will be made by the Examiners of Guaranteed Railway Accounts in the manner prescribed in chapter 62 for officers of the Public Works Department. Each application will be accompanied by a statement showing the state of the grants at the time the application is submitted after taking to account all known liabilities and assets.

23. Only the cash receipts and payments of Guaranteed Railways occurring at Civil Treasuries under the contracts with the companies pass upon the Provincial Accounts. The receipts and payments will be dealt with under the following instructions.

24. **Cash Transactions.**

(1.) The Guaranteed Railways pay their earnings into the Government treasuries, and receive money for their expenditure as follows:—

Railway.	Responsible Accountant General.	
Bombay, Baroda, and Central India.	Bombay . .	all in Bombay Presidency.
Eastern Bengal . . .	India . .	„ Calcutta.
Great Indian Peninsula .	Bombay . .	„ Bombay Presidency.
Madras	Madras . .	„ Madras Presidency.
Oudh and Rohilcund . .	N.-W. P. . .	in North-Western Provinces, Calcutta and Bombay.
Sind, Punjab and Delhi .	Punjab . .	mostly in Punjab; but also at Kurrachi and Shikarpur (Bombay), in Calcutta and in the North-Western Provinces.
South India . . .	Madras . .	all in Madras Presidency.
Bengal and North-Western .	Bl. and N.-W. P.	Bengal and North-Western Provinces.

All these receipts and payments will be taken to a head called "Account between Civil and Guaranteed Railways" (with the name of the Railway added), upon the books of the Accountant General of the province in which they are received or paid.

(2.) The responsible Accountant General, at the end of the month, will prepare a statement in the following form, working up to the total of the "Account between Civil and Guaranteed Railways," so as to be able to show in his monthly statement, not only the amount received

and paid in his own province, but also the transactions of the other province. These latter will, of course, be distinguished in the monthly statement.

Account with Guaranteed Railways, October 1880.

B. B. AND C. I. RAILWAY.

Receipts.	*Outgoings.*
CAPITAL ACCOUNT.	CAPITAL ADVANCE ACCOUNT—
CAPITAL ADVANCE ACCOUNT—	Paid on letters-of-credit.
Refunds.	REVENUE ADVANCE ACCOUNT—
Sale proceeds of stores.	Paid on letters-of-credit.
REVENUE ACCOUNT—	GUARANTEED INTEREST ACCOUNT—
Gross Traffic Receipts.	Paid on account of half-year ended.
REVENUE ADVANCE ACCOUNT—	SURPLUS PROFITS ACCOUNTS—
Refunds	Paid on account of half-year ended.
RAILWAY FUNDS—	
TOTAL.	TOTAL.

(3.) Schedules attached to the account will show in columns the dates and amounts of each chalan or voucher; and the account, after being countersigned by the Examiner of Railway Accounts as agreed with the Railway accounts, will be sent, with all chalans and vouchers, to the Comptroller General, Railway Branch.

(4.) Each Accountant General will make up the account of his own Railways only, but for them completely. In the case of a Railway of one province having transactions in another—*e.g.*, the Sind, Punjab and Delhi Railway having payments at Kurrachi—the local Accountant General will make special arrangements to get the figures and vouchers from the other provinces. For this purpose, each Accountant General who receives or pays money on account of another Railway will, as soon as the month closes, send off to the Accountant General who makes up the account the figures, chalans, and vouchers of his account of the Railway.

(5.) This account will, upon the Accountant General's books, be closed to Government like other accounts current; and the Accountant General will have no responsibility for its adjustment, beyond preparing the monthly statement, which shows, and agrees with the Railway books, the details of *all* the debits and credits of the month on account of each Railway, whether occurring in his own or in another province.

Adjustments between Public Works Department and Guaranteed Railways.

Transfer Transactions.

25. The transfers between Guaranteed Railways and the Public Works Department (usually State Railways Branch), and between Guaranteed Railways and the Government Telegraph Department, will be adjusted under the head "Account between Guaranteed Railways and Public Works Department," the details being communicated to Comptroller General in monthly lists in the subjoined form prepared by the Public Works Examiners and sent through Accountant General, Public Works Department.

No. of transfer certificate.	Name of State Railway, Public Works or other account concerned.	Name of Guaranteed Railway concerned.	Credits to Guaranteed Railway.	Debits to Guaranteed Railway.

Note.—The transactions affecting the several branches of the Public Works Accounts, *viz.*, State Railways, Capital, State Railways, Revenue, Buildings, Roads and Services, Military Works, Telegraph, &c., should be arranged in distinct groups with a total for each, so as to agree with the monthly accounts rendered by the Accountant General, Public Works Department.

The head "Account between Guaranteed Railways and Public Works Department" will be closed to Government on the books of the Public Works Department.

Final Exchange Account.

26. Every effort should be made to clear the exchange account items within the year of account. The objection statements (rule 10) must be despatched promptly after receipt of the preliminary account of March, and the objections must be promptly answered: any new items which may come to light should be made the subject of correspondence; but no Accountant General may make an adjusting entry on account of an item mentioned in correspondence, in anticipation of its appearance in an exchange account. The final exchange account need not detail the items of the preliminary, but must open with its gross debit and gross credit.

27. The Preliminary March Accounts should be despatched on the same dates as are prescribed for other months, and the transactions should be completely adjusted by the 15th of July, on which date the Public Works Examiners should despatch their final March Accounts, without waiting for the receipt of any final March Account from any other officer; and the same rule will apply to the Controller of Military Accounts, the Examiners of Marine and Telegraph Accounts, and to the Comptroller of the Post Office. The final accounts of those departmental officers with each other should include responding entries only, and no original entries; but in their final Account with Civil Accountants General, original entries may, if necessary, be included. The final March Accounts of Civil Accountants General should be despatched on the 10th August, except in the case of India, which may be despatched on the 25th August, and these accounts, except with India, should not include any but responding entries.

28. As Forest Debits for the month of March to the Public Works Department are not likely to come in time for the March Preliminary Account, the Examiner should be advised of them immediately upon receipt of the March Forest Account and requested to respond *in his final* account of March.

Chapter 59.—Exchange Accounts.

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Objection Statement	10		
Adjustment	11		

1. The instructions in this chapter relate primarily to the procedure observed in the Civil Account Offices in respect to accounts exchanged with other Civil Accountants General. But the procedure applies also to the disposal in the Civil Account Office of Exchange Accounts received from other Departments of Account.

Form of Account.

2. An exchange account contains two kinds of items, *viz.*—

1st.—Transactions of which the officer receiving the account obtains information through another part of his accounts also, *e.g.*, a remittance of money by one accounting officer to a treasury subordinate to another; cheques drawn by Public Works and by Military on Civil treasuries; payments into treasuries by accounting officers of these departments. The special arrangements for "Foreign Remittances" have practically superseded heads I and II in accounts between Civil and Civil, except in the case of opium remittances. (See chapter 58, rule 20).

2nd.—Transactions of which the officer receiving the account gets no information except through the account, and which he has therefore to deal with upon the account when he receives it, *e.g.*, payments and receipts by one Accountant General on account of another, which the latter must, on receipt of the exchange account, bring within his own accounts.

3. A civil exchange account, therefore, is classified under four chief heads (though heads I and II exist only in the case of Bengal and North-Western Provinces) as follows (taking, by way of example, the account between Bengal and the North-Western Provinces) :—

Of the first kind—REMITTANCES TO BENGAL FROM NORTH-WESTERN PROVINCES.

REMITTANCES TO NORTH-WESTERN PROVINCES FROM BENGAL.

Of the second kind—ITEMS ADJUSTABLE BY BENGAL.

ITEMS ADJUSTABLE BY NORTH-WESTERN PROVINCES.

For further classification, see the Annexure A.

1. The heading or name of each exchange account is fixed, and remains the same whether it appears on the books of one party to the account or on those of the other party; thus the account which is exchanged between the Comptroller, Indian Treasuries, and the Accountant General, Bombay, is called "Exchange Account between India and Bombay," and never "Exchange Account between Bombay and India": the India side is the first side of the account, and the Bombay side the second side.

4. Every exchange account will be in the following form, and should be printed on foolscap paper, the example taken being that of the outward account from North-Western Provinces to Bengal:

Exchange Account between Bengal and the North-Western Provinces for the month of

North-Western Provinces' side.	Receipts.	Outgoings.
Opening balance, reckoning from April 1st .		
I.—Remittances * to Bengal from North-Western Provinces (Schedules A and B). .		
II.—Remittances * to North-Western Provinces from Bengal		
III.—Items adjustable by Bengal (Schedules C and D)		
IV.—Items adjustable by North-Western Provinces		
Balance carried forward to next account .		
GRAND TOTAL .		

and there will be four schedules attached to each exchange account, namely:—

* A.—Schedule giving details of debits under Head I or II (as the case may be), *viz.*, remittances to the officer receiving the account.

B.—Schedule of credits under ditto ditto (which would, for the most part, be writes-back of debits).

C.—Schedule of debits under Head III or IV (as the case may be), items adjustable by the officer receiving the account.

D.—Schedule of credits under ditto ditto.

Head IV in this case contains the adjustments made by the North-Western Provinces of items which, in the first side of the account, namely, the inward account from Bengal, are entered under IV, Items adjustable by North-Western Provinces; and as the Accountant General, North-Western Provinces, has the entire responsibility for adjustment (see beneath), there is no occasion for giving details.

Writes-back of debits or credits made in a former month under Head III will of course be made under Head III.

5. The following form is prescribed for Schedules A, B, C, and D, the items being arranged under the classification set forth in the annexure:—

A.—Debits in Exchange Account between Bengal and the North-Western Provinces, North-Western Provinces' side, for the month of , under "Remittances to India."

No. of Voucher.	Remitted		Amount.	Note of posting in Register, Rule 8, of Receiving Office.	
	From	To		No. of credit against which it is posted.	Amount posted.

* These heads are only for remittances between Bengal and the North-Western Provinces Treasuries, and between Indian and Bengal Treasuries.

B.—Credits in Exchange Account between Bengal and the North-Western Provinces, North-Western Provinces' side, for the month of under "Remittances to Bengal."

[Form similar to A.]

C.—Debits in Exchange Account between Bengal and the North-Western Provinces, North-Western Provinces' side, for the month of to be adjusted by Bengal.

No. of Voucher or List.	Particulars.	Amount.	Memo. of adjustment to be filled up in Receiving Office.	
			Month, and any other particulars.	Amount adjusted.

D.—Credits in Exchange Account between Bengal and the North-Western Provinces, second side, for the month of , to be adjusted by Bengal.

[Form similar to C.]

Due Date.

6. The due date for the despatch of the exchange account with India is the last day of the next month, and of other exchange accounts, the 10th of the second month after that the transactions of which they report; but the final exchange account for March is due on "15th July," in the case of the exchange accounts with India; and 10th August in the case of exchange accounts with other Governments or departments. Before despatch, the account should be examined by an officer of experience, who must see that the figures answer to those in the books, that all necessary explanations are given, and that all documents are attached, or their absence explained and the necessary action taken.

Disposal of Account.

7. The officer who sends out the account has no responsibility whatever for the adjustment of Heads I and III if his account is the second side, or Heads II and IV if it is the first side. He must state the items correctly, and be prepared to give any required information regarding them; but he need not in any way watch for the adjustment, or note the particulars of the adjustment, when reported, against his original entry.

The whole responsibility for the adjustment therefore of each head rests entirely with one of the two officers who are parties to the account: if he finds any item which, in the case of Head I or II, he cannot trace, or, in the case of Head III or IV, he is not prepared to accept and respond to, he must induce the other Accountant General to write back the original credit or debit. If the matter cannot be settled by correspondence, a reference should be made to the Comptroller General; but until the item is adjusted by the receiving Accountant General, or written back under the same head by the original Accountant General, the receiving officer remains responsible for the outstanding.

8. In the case of items under Head I or II, the credits will usually be known, before the debits come in, in the exchange account. To watch the adjustment, therefore, the credits in each outward account will be posted in a register in the following form :—

Serial No. of Remittance.	From	To	Amount.			Particulars of corresponding items in inward account.		
						Month.	Amount.	
			ℛ	a.	p.		a.	p.

The serial number in this register should run on from month to month, and a sufficient space be given to each item to note several successive adjustments or quotations of correspondence.

The Superintendent must initial the monthly total of the figures posted from the outward account, and see that the corresponding entries from the inward accounts are also posted into the register.

9. In the case of items under Head III or IV, the items of the inward account will be posted, in their consecutive order, in an Items-adjustable Register, one for credits and one for debits, of the following form :—

Items-adjustable Register, Inward Account of for 188 .

Serial No. of item.	No. of Voucher or List.	Total of Items.	Rejected.	Adjusted.				Examiner's initial.
				Minor and detail head.	Amount.			
					ℛ	a.	p.	

This register is to be filled up, as far as possible, as soon as the inward account is received. If the entries thus made finally dispose of the entry, the Examiner will place his initial in the final column; but if the vouchers or lists require examination, or audit, or comparison, the initial is to be entered

only when that has been completed and objections (if any) entered in the Objection Book. The detailed posting of the memo. of adjustment in schedules C and D of the inward account does not serve any useful purpose if the method of adjustment by an Items-adjustable Register is followed. In the Civil Department, therefore, the adjusting office will not make any entry in these columns, but will simply mark the inward account as disposed of.

The Superintendent, before he passes this Items-adjustable Register, must see :—

(1) that the total of "rejected" and "adjusted" is equal to the total of the inward account:

(2) that all the "rejected" items are taken into the Objection Book, and satisfactorily explained.

The Superintendent will now mark the inward account, immediately below the total, as "disposed of," adding his initials, and it will be filed. It may be wanted for reference, but all proceedings in adjustment are based upon the "Items-adjustable Register" and "Objection Book."

No adjustments of debits or credits received in exchange account under "Items adjustable," except in the case of cheques drawn by Forest officers in the North-Western Provinces, are to be made otherwise than through this register. The other branches of the office are not to make adjustments upon lists or statements received by them; but are to wait until the exchange Account Branch receives the item in the actual account. Arrear adjustment—that is, adjustments of items rejected upon, or outstanding from, the original accounts—are to be entered in the Items-adjustable Register, in continuation of, and below, the total of the current month's adjustments. The first column of the register will show, in addition to the number of voucher or list, the name of the month in which it originally appeared, and was at first rejected. A final total will then be shown of the current and arrear adjustments.

The Examiner will now go over the whole of his adjustments entered in this Items-adjustable Register, and post them in an Adjustment Abstract of the following form, in which the heads are taken in their prescribed order :—

Adjustment Abstract, Inward Account of *for* *188* .

CREDITS.					DEBITS.				
Head.	Register No. of item.	Amount.			Head.	Register No. of item.	Amount.		
		ℛ	*a.*	*p.*			ℛ	*a.*	*p.*
The last entries in this abstract will be :—									
Total Credits .	...	10,423	5	6	Total Debits .	...	32,978	3	4
Exchange Account between India and Items Adjustable by India .	...	32,978	3	4	Exchange Account between India and Items Adjustable by India . .	...	10,423	5	6
		43,401	8	10			43,401	8	10

and the Superintendent will pass this abstract after he is satisfied that it works up to the register totals, and has tested the details. The figures of all the abstracts will then be posted in a detail book, of which the consolidated totals are the "Exchange Account Abstract" for the month. This Abstract will be made over to the Compilation Department for posting.

N.B.—This system is intended for use in those offices in which the abstract form mentioned in rule 12 has been introduced.

Objection Statement.

10. Every item which is not finally disposed of will be entered in an objection statement and objection book, the former being similar in form to that prescribed in chapter 47, but, instead of the six money columns for items under objection, it will contain four, *viz.*, for debits and credits under the two heads, "Items accepted but awaiting clearance," and "Items rejected."

1. The debit items should be entered first, and after them the credit items.

Adjustment.

11. In the case of items under Head III or IV, when the exchange account has been thoroughly examined, the adjusting entries will be prepared and laid before the officer in charge along with the account and its vouchers and the objection statement; each exchange account will probably give rise to two entries as debits and credits cannot be adjusted by the same entry; but in each the items which have been finally accepted, and those which have been accepted but objected to, must be brought together, and the two classes separated by a line.

12. Where the items which enter through exchange accounts are at all frequent, it is more simple to adopt the method of adjustment used in the office of the Comptroller, Indian Treasuries. An abstract is prepared, in the form of a detail book, which gives a column to each accounting officer, having on the left side each head under which items are adjusted from the exchange accounts. The Abstract should be in two parts, one for all Civil Accountants General, and the other for all Departmental Officers and others.

The monthly totals of the columns pass from this abstract into the detail book, where, as shown in rule 6 of chapter 55, a line is allotted to "Exchange Account Abstract." To meet the amounts thus brought into the accounts, a head "Exchange Accounts" must be added in the statement of disbursers' accounts, and worked in the same way as the heads "Transfers" and "Writes-back." (See chapter 57, rules 3 to 5).

13. The adjustments and objections being passed, note of the former will be made against the original entries in the inwards account (by quotation of the transfer entry, or otherwise), and the objections will be posted in an objection book of the same form as the statement, rule 10. The objection statement should then be despatched; and, as it is due for despatch one week after receipt of the inwards account, no time should be lost in the examination and adjustment of the account.

An adjustment register, corresponding to the objection book, will be kept and worked on the plan described in chapter 47. (See Form 122.)

Advance and Suspense Items.

14. No advance recoverable or other "suspense item" should be left

outstanding under the exchange account, pending recovery. It should be adjusted to the appropriate *debt* head and must be entered in the objection book of the district concerned (see chapter 47, rules 12 and 14). If any such items are not assignable to a particular district or districts, they should be taken into the head-quarters objection book.

Progress Register.

15. The progress of the adjustment of each civil exchange account will be watched by means of a register in the following form, in which both the inward and outward figures, that is, the totals of each of the four heads of each pair of exchanged accounts, will be posted :—

Four columns, one for each head. Receipts.	Inward or outward.	Month.	Four columns, one for each head. Outgoings.
	Balance outstanding from last year.		
	Outward . .	April.	
	Inward . .	April.	
	Outward . .	May.	
	Inward . .	May.	
	. . .	. . .	
	. . .	. . .	
	Outward . .	March final.	
	Inward . .	March final.	
	Balance outstanding.		
	TOTAL.		

1. In respect of columns 1 and 2, the inward and the outward account of the same month should nearly respond, and a balance made up after any of the "inward" lines will show the outstandings.

2. The Accountant General should test the progress of the adjustment of the items for which he is responsible in this way. In respect of these items the outward of May should respond to the inward of April, and a balance made up after any of the "outward" lines will show the outstandings. There will be no figure in this column in the "outward" of April, as at that time items adjustable by "this office" will go in the final of March of the previous year.

3. If in practice it be found more convenient, the Progress Register may be posted in a modified form, so as to keep together all the inward figures separately from the outward.

16. After the March final has been despatched, an abstract of the Progress Register prescribed in rule 15 (showing, in one line the totals of the 13 "inward" lines, and in one line the totals of the 13 "outward" lines) will be sent to the Comptroller General, with a detailed explanation of the balance outstanding in columns 1 and 3, or 2 and 4, as the case may be.

ANNEXURE A.

The further classification of civil exchange accounts is as follows:—

REMITTANCES TO—
Remittances to Benares Opium Department (2).

ITEMS ADJUSTABLE BY—
Foreign Supply Bills (drawn on—)
Foreign Remittance Transfer Receipts (drawn on—)
Cheques of P. W. D. Officers in account with—
Advances Recoverable.
Miscellaneous.

In addition to these, the following special items come under

ITEMS ADJUSTABLE BY INDIA—
Interest on Funded and Unfunded Debt.
Interest on Service Funds, &c.
Receipts and payments of Northern India Salt Department.
Mint.
Trigonometrical Survey.
Topographical Survey.
Revenue Survey of India.
Geological Survey.
Archæological Survey.
Expenses of Governor General, &c., on tour.
Simla Payments (Punjab).
Salt Treaty Payments.
Pre-audit Payments (Bengal).
Wasiqa Pensions (N.-W. P.).
Convict Charges at Port Blair.
Imperial Loans.
Service Funds (on India Books).
Bhow Begum's Stipend Fund.
Berar Administration.
Netherlands India Pensions.
Colonial Government, Mauritius.
Ditto, Ceylon.
Ditto, Straits Settlements.

There is also a special item of "Service Funds" under "Items adjustable by Madras" and special items of "Mint" and "Service Funds" under "Items adjustable by Bombay."

Chapter 60.—"India General" Receipts and Disbursements.

Interest on Debt	2	Horse-breeding Charges	9
Survey of India	3	Accounts with Berars	11
Northern India Salt Department	6	Accounts with Straits Settlements	13
Monuments of Antiquity	7		
Meteorological Department	8		

1. The exchange account with the Government of India is peculiar in this respect, that several kinds of service and debt items are adjusted through it, instead of directly against the appropriate heads on the local books. A list of these items will be found in the annexure to the preceding chapter.

As it is of great advantage that these items should be adjusted upon the India accounts of the month to which they appertain, the outward account with India should be sent out as soon as possible and in advance of the other accounts.

Interest on Debt.

2. All payments of interest upon public debt except stock notes are debited to this account, the debit being supported by a detailed list as prescribed in chapter 40; the rules in that chapter contain directions regarding the audit and disposal of the vouchers for these payments.

Survey of India.

The next two rules are quoted from Financial Department No. 859, dated 24th February, 1883, paras. 4 and 5.

3. The following rules will determine the apportionment of the expenditure between the heads "Revenue Survey" under "Land Revenue" and "Topographical and Trigonometrical Survey" under "Minor Departments" in the case of parties employed otherwise than in the Presidencies of Madras and Bombay—

(1) All purely Revenue and Cadastral Surveys are to be entirely charged as Revenue Survey.

(2) If a party is directed to do part of its work on a large scale for Provincial requirements, and not less than half on one of the scales of the standard Topographical Survey, the charge is to be taken ¾ to Topographical Survey and ¼ to Revenue Survey. When a materially greater portion is Provincial, the cost to be equally divided.

(3) Special work done at the instance of a Provincial Government, outside the ordinary work of a survey party, is to be entirely charged to the Government concerned.

Parties employed in the Presidencies of Madras and Bombay are employed on Revenue Survey work only by an arrangement with the Government concerned, and a lump sum will be charged in respect of such work to the Government concerned.

4. The following rules will be observed in the preparation of the Budget estimates of the Department and in the adjustment of the Accounts:—

(1) All revenue and expenditure controlled by the Surveyor General

will in the first place be brought into the India portion of the accounts as *imperial*.

(2) The Surveyor General will inform the Comptroller General (*a*) what particular specified charges are to be taken against each Provincial Government on account of items provided for in rule 3 (3), and (*b*) what proportion of the charges of a specified survey party for the whole year is to be reckoned as chargeable (both imperial and provincial) against each Local Government.

(3) The adjustment of expenditure between the India and the provincial portions of the accounts will be made on the closing of the accounts ;* and for any special charges, entirely payable from provincial revenues under rule 3 (3) a further adjustment will be made upon the local accounts, so that the imperial share may be reimbursed at the cost of provincial revenues.

(4) The estimates will be drawn up in the first place for all the charges without reference to distribution between imperial and provincial. A separate statement will be appended showing what part of the charges is estimated as Revenue Survey under each Government. This latter part will be passed on in appropriate form to the estimates of the Provincial Government concerned.

(5) An appendix will be added to the estimates giving the official names and numbers of the different survey parties, under which their several accounts will be rendered during the year, the nature of their work, their geographical location, and the proportion in which their charges are distributed between Minor Departments (Survey for scientific purposes only) and Revenue Survey (Survey for revenue or administrative purposes).

The following further instructions regarding accounts of the Survey of India are here quoted :—

Supply of Funds.

1. In the case of survey charges, the probable drawings at each treasury on account of "fixed charges" are communicated to Accountants General, and by them to Treasury Officers. The rules regarding these charges, which affect treasuries, are quoted in chapter 21, rule 2; the following rules, which affect the Office of the Comptroller, Indian Treasuries, only, are quoted below :—

Accountant General.

2. The Accountants General, &c., on receipt of the bills with the bi-monthly lists of payments of their Treasury Officers, will adjust the amounts to debit of "Government of India" in their monthly exchange accounts, and forward the bills to the Comptroller, Indian Treasuries, for final audit and adjustment.

3. The Comptroller, Indian Treasuries, will keep the usual registers of audit, leave, &c., as in case of other civil charges, and adjust deductions on account of subscriptions to service funds, &c.

4. Objections raised by the Comptroller on audit of these charges will be communicated to the Accountant General, only if the action of the Treasury Officer has been open to censure, or if further action be required of the account office.

Accounts of Comptroller, Indian Treasuries.

5. In the Comptroller's accounts, the payments made at treasuries upon letters-of-credit will be debited to the special "Survey Suspense" head; and the accounts, and the balances of them, dealt with under the Rules for Departmental Accounts.

* *N.B.*—This will be done by journal entries issued from the Central Office after closing of the "India" accounts.

The expenditure of the parties will be recorded in detailed heads upon the Comptroller's books, and will be distinct from expenditure which is not on account of parties, so that it may at any time be compared with the Surveyor General's record.

6. Inter-departmental adjustments will not be passed through the accounts of the parties; but debits on this account against the Survey grants will be made upon the countersignature of the bills by the Surveyor General.

This rule includes the case of supplies from the Mathematical Instrument Department, which will be charged against a specific detailed head of the Budget grant, administered by the Surveyor General.

Cadastral Survey Mapping Establishment and Map debits.

7. Under orders of the Government of India, Home, Revenue and Agriculture Department, No. 92, dated 24th February 1880, the Surveyor General of India will include in his Budget Estimate, from the year 1880-81 inclusive, as an extra-departmental charge, the cost of the establishment maintained by him for the publication of the Cadastral Survey maps; and he will deduct from the total of his estimate the value of the maps supplied to the Governments and Administrations. The rates at which the maps will be supplied will be decided upon from year to year. For the year 1880-81, the rate is Rs. 15 for 25 copies of each sheet which is photozincographed, and Rs. 10 for as many copies of each sheet zincographed. Under this arrangement the various charges that are now debited on this account to North-Western Provinces and other Local Governments and Administrations will appear as a charge of the Survey Department. After the close of the year, the Surveyor General will forward to this office a statement showing the value of the maps supplied during the year to each Government and Administration; and on receipt of this statement, the Account-current Sub-division will debit the Governments concerned by credit to Cash Recoveries—"Sale proceeds of Cadastral Survey maps," which head will be closed in the Compilation Sub-division by debit to Cash Recoveries and credit to the minor head of "Survey of India."

8. The Surveyor General has been vested with the powers of a Local Government in the matter of varying (within Budget limits) the temporary and fixed establishment of all field parties and head-quarters offices of the Survey Department, including the Cadastral Branch. The total cost of the Cadastral Mapping Establishment, at the head-quarters office, should be kept within a limit of Rs. 40,000 a year.

5. The charges relating to the Surveys mentioned in rule 3 are not to be audited by the local Accountant General; but, on receipt of each bi-monthly list of payments from a treasury, the vouchers for survey ~~and cadastral contra~~ charges should be taken out, and their amounts posted in bi-monthly schedules of the form annexed. As soon as all the first or second lists have been received, this schedule, with the vouchers, should be despatched to the Comptroller, Indian Treasuries, in anticipation of the exchange account. Net amounts only are to be charged, as all adjustments on account of service funds will be made by the Comptroller, and the total of the two schedules will be entered in the exchange account.

Schedule of payments on account of Survey made at Treasuries in from the to the day of 188 .

Number of Vouchers.	From what Treasury paid.	Amount of each Voucher.	Total payments from each Treasury.

Northern India Salt Department.

6. The receipts of the Northern India Salt Department will be reported to

the local Accountant General in monthly schedules (see Chapter 21, Rule 8) which will be forwarded to the Comptroller, Indian Treasuries, with a covering list showing—

(1) No. of Schedules;
(2) Name of Treasury;
(3) Amount of each Schedule;
(4) Total receipts at each Treasury.

Monuments of Antiquity.

7. A sum is provided in the Civil estimates of India for expenditure both in India and by Local Governments upon monuments of antiquity; and allotments are made from it for various works.

The sanctioned allotments will, on the motion of the Curator, be communicated to the authority responsible for the expenditure, with intimation that the charge to the specified extent should be debited to India. If the expenditure is by the Public Works Department of any Government, the intimation should be that the expenditure, as audited and passed, should be debited to the Local Accountant General, who will pass it on to India.

Meteorological Department.

8. The estimates and audit of the Meteorological Department were, in the commencement of the year 1882-83, removed from the local account offices to that of the Comptroller, Indian Treasuries. Receipts and charges should be credited and debited by the Accountants General in their exchange accounts with India. Separate schedules of any receipts should be despatched to the Comptroller, Indian Treasuries, in anticipation of the exchange account, and vouchers for payments should be forwarded bi-monthly with covering schedules.

Horse-breeding Charges.

9. Expenditure on account of Horse-breeding operations is met by drawing money upon bills setting forth the nature of the expenditure and signed, in the North-Western Provinces and in Rajputana, either by the General Superintendent, or Assistant General Superintendent, and in the Punjab by the Assistant General Superintendent.

10. The Accountants General adjust the charges by debit to the Government of India in their exchange accounts and forward the vouchers with covering schedules, bi-monthly, to the Comptroller, Indian Treasuries, Calcutta, for audit and final adjustment. In like manner receipts are credited in the exchange accounts, the schedules being forwarded in anticipation in the same way as those on account of the Meteorological Department.

NOTE 1.—Expenditure incurred by the Military Department is debited to the Civil Department in the exchange account of the Controllers of Military Accounts. The vouchers are not separately forwarded but are received with the exchange accounts.

Accounts with Berars.

11. Any receipts and payments, including cash remittances and pensions, on account of the Berars, will be adjusted through the exchange account with the Government of India, though schedules and vouchers detailing the actual

amounts so reported for adjustment will be sent direct to the Comptroller, Hyderabad, to save time.

12. Similarly, the Comptroller, Hyderabad, will render a monthly account, accompanied by vouchers, to all account officers with whom he may have transactions, although he passes the debits and credits through his account with India.

1. Any [items to be adjusted with Mysore should, similarly, be passed through the exchange account with Madras.

Accounts with Straits Settlements, &c.

13. Debits and credits on account of the following Colonial Governments, *viz.*, Straits Settlements, Ceylon, and Mauritius, are also to be passed to India through the Exchange Account Current with the Comptroller, Indian Treasuries.

2. Military charges of the Straits Settlements are recovered from the Imperial Government through the London account.

Page 494.—Add the following Rules 14 to 21 at the end of Chapter 60 :—

Money allotted to the Home and Revenue Departments.

14. When a sum of money is placed under the orders of the Home or Revenue Department, every expenditure sanctioned against it will be sanctioned by an order of the Department, stating—

(*a*) the particular subject of the expenditure, which must always be within the general purpose of the grant;

(*b*) the limit of the allotment made for it;

(*c*) the person in whose charge the expenditure is to be;

(*d*) the Treasury or Treasuries where he wants the money.

15. A copy of this order is to be sent to the Financial Department for communication to the Comptroller, India Treasuries, who will then authorise the Treasury to pay the amounts on the officer's receipt.

16. The officer may then draw the money on his receipt, specifying the order of the Home or Revenue Department under which it is sanctioned. He should not draw more than he actually requires from time to time for the expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person; but in this case, unless he presents the receipt himself, he should advise the Treasury Officer of his action.

17. An account of the expenditure against the allotment must be rendered to the Comptroller General, in which the officer will enter on the receipt side all sums he has drawn from the Treasury under Rule 16, and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home or Revenue Department.

18. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months of the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But, in any case, an account must be made and sent in up to 31st March of any year.

Chapter 61.—Transactions with Forest Department.

Consolidated Monthly Account . . 2
Extracts from Forest Code . . . 6
Comptroller General
Assignments
Extracts from Forest Code—*contd.*
Departmental Accounts
Vouchers

1. The following extracts from the Forest Code prescribe the procedure followed, except in Madras and Bombay, in adjusting the forest accounts.

As regards Berar, rule 220 of the Code prescribes that—

the Comptroller in the Hyderabad Assigned Districts will, under such orders as may from time to time be issued by the Comptroller General, deal with the Forest accounts of those districts in the manner prescribed in the preceding paragraphs,

that is, in the manner in which the Comptroller General deals with the accounts of other provinces, excepting Madras and Bombay.

1. All accounts and letters intended for transmission to the Comptroller General should be addressed to the Assistant Comptroller General, Forest Branch, Calcutta.

Consolidated Monthly Account.

2. The Accountant General, in lieu of an exchange account, will transmit to the Comptroller General a list in Form 126 of the remittances from, and in Form 127 of the remittances to, officers of the Forest Department, which appear in his accounts for the month. The figures in these lists should be carefully agreed before despatch, with the details of the debits and credits posted under the head "Forest Remittances" (see Appendix O.), in which the total debits and credits on account of remittances to (or from) treasuries should be shown under special detailed heads, so as to be distinguished from the total of the items brought in by adjustment from the consolidated account received from the Comptroller General (see next rule). The remittances to Forest Officers from treasuries will consist of the amount of paid cheques only (see chapter 22, rule 2). The differences under remittances and the balances of debt accounts will be periodically settled through the Comptroller General.

1. Expenditure incurred by officers of the Forest Department, or by civil officers who are supplied with funds by the Forest Department, may not be adjusted to budget heads except upon the exchange account received under the next rule.

3. A consolidated monthly account will be prepared by the Comptroller General and be rendered by him to the provincial Accountants General for adjustment in the provincial accounts.

This account will include the revenue and expenditure of the whole province for the month, classified in detail of budget heads, except that under "(A) Conservancy and Works" minor heads only will be given: the transactions under each of the following heads—*viz.*, Deposits, Forest Remittances, Advances Recoverable, Suspense Account, and Permanent Advances—will be shown in a single entry only, the Forest Branch of the Comptroller General's Office being solely responsible for the details of the amounts entered under them, as well as for the correctness of the opening and closing cash balances as shown in the account.

4. Forest receipts and charges should be adjusted to service heads in the civil accounts. For this purpose, the detailed classification given in Form 20,

pages 119 and 120 of the Forest Department Code, should be followed, except under A—Conservancy and Works, where it will be sufficient to give the charges against each of the sub-heads, I to IX, without their detailed entries.

5. (*a*) When a forest remittance is received in Province A from a forest officer of Province B, the Accountant General of Province A will take the amount under the local head of Forest Remittances and show it in his statement sent to the Assistant Comptroller General.

(*b*) The Assistant Comptroller General, in his account rendered to the Accountant General of Province A, will adjust the credit to exchange account with B, "Remittances from B to A: Forest Remittances," by debit "to Forest Remittances"; and in his account to the Accountant General of Province B, he will credit the Revenue or other head, by debit to exchange account with A, "Remittances from B to A: Forest Remittances."

(*c*) The Accountants General of A and B will thus, in the posting of the forest account, pass the item into their respective exchange accounts, under which they will adjust each other.

6. Extracts from Forest Code.

Comptroller General.

215. The duties of the Comptroller General with regard to Forest accounts are as follows:—

(*a*) To issue letters-of-credit on the Conservator's application.
(*b*) To audit the monthly accounts submitted by the Divisional Officers.
(*c*) To regulate the expenditure within the Budget grant sanctioned by the Government of India, and the appropriation made by Local Governments.

216. Any items objected to or retrenched by the Comptroller General will be entered in an objection statement (Form No. 38), which will be forwarded to the Divisional Officer concerned for needful action. The statement will be returned in original by the Divisional Officer to the Comptroller General, through the Conservator of Forests, who will note all corrections and alterations on his copy of the divisional classified abstracts of revenue and expenditure.

A list will be forwarded by the Comptroller General to the Conservator of Forests each month, showing the dates on which the objection statements were sent to each Divisional Officer. The list will be completed and sent back to the Comptroller General by the Conservator after all the objection statements for the month have been returned.

217. In addition to the cash accounts, such accounts of revenue due and outstanding, and of timber transactions, will be submitted by the Conservator as the Comptroller General may from time to time direct.

Assignments.

193. Officers in charge of divisions will send to the Conservator's office, so as to reach him by the 1st of the last month in each quarter, applications (Form No. 29) for the letters-of-credit required by them during the ensuing quarter.

The Conservator will, from them, frame an application (Form No. 30) for the requirements of the province or circle, and submit it to the Comptroller General. Advice of the letters-of-credit should reach the officers for whose use they are intended before the commencement of the new quarter.

Letters-of-credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported to the Treasury Officers concerned by the relieved officer.

All letters-of-credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter-of-credit of the official year in which the cheques are drawn. If presented for payment after the 30th of April, their amount will be taken against the letter-of-credit of the year succeeding that in which they are drawn.

Departmental Accounts.

144. District Officers who have charge of forests will submit their accounts of revenue and expenditure to the Comptroller General, at such time and in such form as the Local Government, in communication with the Comptroller General, may direct.

145. The monthly accounts of Divisional Officers in Bengal, the North-Western Provinces and Oudh, the Punjab, the Central Provinces, British Burma, Assam, Coorg, Ajmere, and the Forest Surveys, will be forwarded to the Comptroller General for scrutiny and audit. The Conservator in the Hyderabad Assigned Districts will submit the accounts for audit to the local Comptroller.

Vouchers.

189. All entries in the Cash-book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury *chalan* form, of which supplies will be obtained from the Treasury Officer.

The name of the treasury, and the treasury number and date of each *chalan*, will invariably be entered in the Cash-book, in the column of "Particulars;" and when revenue is remitted to a sub-treasury or tehsil, the name of the district treasury to which it is subordinate must also be given.

190. Revenue derived from sales to public departments will be adjusted by book transfer.

A statement (Form No. 24) in triplicate will be sent to the officer to whom the produce has been supplied: he will sign and return the original, which will then be used as a voucher. (*See* chapter V, rule 21.)

A similar procedure will be followed in the case of payments to other departments.

Chapter 62.—Transactions with Public Works Department.

Branches of Public Works Department 1
Assignment-of-Funds 3
Letters-of-Credit 5
Payments for Land 6
Form of Exchange Account . . 7
Adjustment of Service Receipts and Charges 8
Public Works Receipts and Charges by Civil Officers 11
Settlement of Outstandings . . 14
Annexure A—List of Civil and Public Works Exchange Accounts.
Annexure B—Form of Exchange Account.

Branches of Public Works Department.

1. The accounts of the Public Works Department are made up in four branches, which mainly correspond with the four major heads concerned, *viz.*:—

Name of Branch.	*Major Head.*
Buildings and Roads.	Other Public Works.
Irrigation.	Irrigation and Navigation.
State Railways, Revenue.	Railways.
State Railways, Capital.	Productive Public Works.

The first two branches are in this chapter called the "Ordinary Branches," and the last two, the "Railway Branches."

A list of the Examiners in each branch, who are in account with each Accountant General, is given in Annexure A.

1. It will be observed that the Examiners are ranged in two classes. The first have accounts in the Buildings and Roads, and the Irrigation Branches, with an occasional account in the State Railway Branches. The second have accounts in the two State Railway Branches.

2. The "Military Works" is part of the Buildings and Roads Branch. The small item of "State Outlay on Guaranteed Railways" (*viz.*, establishments of Consulting Engineers &c., and occasional purchases of land) is also part of this branch.

2. Transactions connected with the ordinary branches must, upon the civil accounts, be entirely separate from those connected with the Railway Branches. The Accountant General will have a separate exchange account with each Examiner with whom he exchanges accounts; and in the case of Examiners who have transactions in both branches, he will have two distinct accounts, one in which will be shown the transactions of the Ordinary Branches, and the other those of the Railway Branches. More than one account for each pair of branches is not necessary; for example, the Accountant General of Bengal will have only one account with the Examiner of Accounts, Tirhoot State Railway, but this one account will include all the transactions of the Tirhoot, the Nalhati, and the Patna and Gya State Railways.

1. The Public Works Department will be careful to arrange, with respect to applications for letters-of-credit, and cheques and payments into treasuries, that sufficient description be given to indicate clearly to which Examiner's account the transactions are to be taken, and also, if the Examiner has an account in both pairs of branches, to which of the two accounts they belong.

Assignment of Funds.

3. Application for funds required by officers of the Public Works Department will be made by the Examiner of Public Works Accounts, in such time as to admit of the Accountant General's letter-of-credit reaching every trea-

sury by the first of the month. Applications received too late from any Executive Engineer should be embodied in a supplementary requisition; and at any time during the month, for sufficient reason, the Examiner may apply for supplementary credits. His requisition will always be made in the following form :—

Abstract of APPLICATIONS FOR LETTERS-OF-CREDIT *to meet the anticipated expenditure in the (Name of branch and name of province) for the month of 188 .*

The *188 .*

Divisions.	On what Treasury.	Amount.	
	TOTAL .		

Certified that the amount above applied for is intended to meet expenditure provided in the Public Works Budget of 188 -8 , as well as other disbursements for the above month.

Examiner, P. W. Accounts.

4. The ordinary monthly requisition will be accompanied by a statement showing the grants, expenditure, and balance of the departments as known on the 20th of the month in which the application is made, the object of which is to enable the Accountant General to watch the expenditure of the Public Works Department as against its grants. But the supply of funds should not be stopped from an impression that the expenditure of the department will exceed the grant. If, on checking these statements, the Accountant General see reason to form such an expectation, he will report the matter timely to the local Government for instructions, but will not put the Public Works Department to inconvenience by a sudden stoppage of funds, except on the clearest grounds.

1. If the Examiner asks for funds which he admits to be in excess of the grant, the Accountant General will exercise his discretion as to whether there are sufficient reasons for granting the credit in anticipation of the sanction of the Government. Any such credit should, of course, be at once reported to Government.

2. Applications by telegram for supplemental credits should always be followed by the statement of grants, as in the case of ordinary requisitions.

Letters-of-Credit.

5. Unless the objections to the amount of letters-of-credit applied for be very grave, the Accountant General will pass the indent in full, and notify to the Examiner that his application is complied with. The letters-of-credit will be entered in a register, and numbered in an annual series for each of the two pairs of branches of the Department (that is, one series with letter A for the Ordinary, and one with letter B for the Railway), and will be drawn simply in favour of a named executive engineer. Neither in the letters of credit, nor in any record in the civil account office, will there be any further attempt to describe the purposes for which they were granted, or to separate some as

issued for provincial services from others as issued for imperial; the gross amount of every cheque will be simply debited to the Examiner against whose application it was issued, in the account of the month in which it is charged in the treasury account.

1. For a register of letters-of-credit granted may be substituted a file of the original applications, the number of each letter-of-credit granted being entered in the margin of the application.

2. If an Examiner requires a letter-of-credit to be issued in a province with which he is not in account, he will send the regular application along with the statement of grants to the Accountant General with whom he is in account, and note on it that he has applied direct for funds. At the same time, he will apply direct to the Accountant General of the province in which the funds are required, mentioning that the payments are to be debited to the Accountant General with whom he is in account. The Accountant General of the province in which the funds are required will issue the letter-of-credit and will advise the other Accountant General of its issue.

3 The rule in the last note is intended only for occasional issues. If an Examiner has frequently to apply for credits in more than one province, he should be placed in account with both. But if an Examiner is in account in respect of the same branch with more than one Accountant General, the additional accounts should be restricted, as far as possible, to the transactions classified under "Remittances."

Payments for Land.

6. Payments for land taken for public purposes under chapter 6, rule 4, will be debited to the Public Works Department through this account current, the vouchers received with the treasury account being attached in support of the debit. The Examiner of Public Works Accounts will accept the countersignature of the revenue officer.

1. The Public Works Department is not required to supply the civil department with funds to enable the latter to discharge claims on the above account. The charge is taken against the Public Works grant, though not paid out of the letter-of-credit.

2. If the land is taken up for the E. I. Railway, the charge is similarly passed on to debit of the proper P. W. Examiner, for adjustment by the Railway Co.

Form of Exchange Account.

7. The heads of the exchange account are enumerated and explained in Annexure B. The account itself will show only totals of the heads in SMALL CAPITALS, the details being explained in separate schedules attached. The civil Accountant General is entirely responsible for clearing the account under heads I and III, and the Public Works Examiner for clearing heads II and IV. The entries against head III in the outward account of the civil Accountant General, and those under head IV in the outward account of the Examiner, are necessarily responding entries only.

1 An Examiner can adjust any item with another civil administration only through the civil Accountant General with whom he is ordinarily in account.

2 The Examiner of Military Works Accounts is in account with more than one civil Accountant General; if he have any transactions with any other civil administrations, he should communicate them through the Accountant General at, or nearest to, his own ordinary head-quarters

3. Each Examiner is required to furnish the Comptroller General annually with a statement compiled in the manner prescribed by rule 24, chapter 58, in respect to each Civil Account Office with which he is in account.

4. When a Local Government in the P. W. Department sanctions the entertainment of a Treasure Guard for an Executive Engineer, the cost of which is chargeable to the Civil Department, a copy of the orders should be forwarded to the Financial Branch of the Civil Secretariat, for communication to the Accountant General.

Adjustment of Service Receipts and Charges.

8. The major heads of "Irrigation" and "Other Public Works" are divided into four minor heads :—

(1) Provincial—In charge of Public Works Officers.
(2) „ —In charge of Civil Officers.
(3) Local—In charge of Public Works Officers.
(4) „ —In charge of Civil Officers.

Of these, heads 1 and 3 must be reserved exclusively for revenue received and expenditure carried out under the regulations of the Public Works Department and accounted for to the Public Works account officers; that is, they will appear upon the Departmental Accounts only, and will not pass upon the civil books. Receipts which come directly upon the civil accounts, and expenditure met from funds obtained from civil treasuries without the intervention of the Public Works system of letters-of-credit and cheques, are to be taken under heads 2 and 4.

Expenditure of civil officers under the rules reprinted under rule 15 of chapter 23 (except the items mentioned in No. 2 of those rules) is carried out from funds supplied by Public Works officers, and is accounted for to the Public Works Department; consequently, it is taken to head 3 and will not appear upon the Civil Accounts.

When receipts or charges on account of Public Works in charge of P. W. D. Officers have to be taken to an incorporated local fund, of which the local authorities have a separate account, the Accountant General must arrange to obtain a monthly advice from the Public Works Department of the net credit or debit to the fund, and must communicate it to the local authorities, and also adjust it against the balance on his own books by credit to local deficits or debit to local surpluses. In other cases the deficit and surplus adjustment should be made only upon the figures as finally made up at the end of the year.

9. The whole capital cost from all sources of every work sanctioned as a productive public work should be recorded as imperial expenditure, and no part of such expenditure should be recorded as provincial. (Financial Department No. 1856, dated 10th December 1879.)

10. The following rules must be strictly observed by the Accountant General, as well as by the Examiner of Public Works Accounts :—

(*a*) Outlay from provincial and local funds, respectively, must be recorded distinctly and separately in the Examiner's Office throughout the year.

(*b*) All sums due from provincial to local funds, or *vice versâ*, whether on account of establishment, tools and plant, or anything else, must be promptly charged off as they occur.

(*c*) The Accountant General and the Examiner must reconcile their accounts each month, and the reconciliation should not be postponed till the end of the year.

(*d*) When discrepancies are not adjusted monthly, they should be settled by personal communication between the two officers; and if, after such communication, delay still occurs, the fact should be brought to the notice of the Comptroller General.

Public Works Receipts and Charges by Civil Officers.

11. The transactions mentioned in No. 2 of the rules reprinted under rule 15, chapter 23, with the exception of charges for petty construction and repair (which are taken under the ordinary civil heads of account), should be communicated annually to the Accountant General, Public Works Department, on the 31st July of each year; who has to include in his statements not only the departmental receipts and expenditure, but the whole of the major heads of Public Works, and therefore has to receive from the civil Accountants

General, and upon their responsibility, statements of the receipts and charges classified as "in charge of civil officers."

12. The Accountant General, Public Works Department, should also be furnished annually with budget and revised estimates on this account in Form 128. These estimates are to be treated as part of the civil estimates, until the figures are finally settled by the Local Government; but, as soon as possible after that, they are to be communicated to the Accountant General, Public Works Department, in order that they may be included in his estimates of Public Works Revenue and Expenditure for the whole of India.

The receipts and expenditure on account of public works in charge of Civil Officers (heads 2 and 4 of rule 8) will be shown in the Civil Estimates, &c.

13. In submitting the details of actuals (rule 11), care must be taken that the figures given to the Accountant General of the Public Works Department agree with the corresponding entries in the accounts rendered to the Comptroller General. All three of the returns mentioned in the preceding rules should be submitted in a form to suit the requirements of the Public Works Department.

Settlement of Outstandings.

14. An attempt has been made to wind up the old Exchange Accounts between the Civil and Public Works Departments for the date, March 31st 1882, by adjusting in 1882-83 to a separate "Arrear Adjustment Account" all items originating before that date. It is intended by this means to make separate adjustment of the old outstandings arising upon each Exchange Account, and each account should have opened without a balance upon April 1st, 1882.

The exchange accounts are very precisely classified under several heads (see Annexure B), and it is clearly laid down which of the two officers concerned (Civil or Public Works) is responsible for seeing to the adjustment of each head and stating the outstandings of it.

15. These lists of outstandings should be sent, after each year's accounts are closed, to the Central Office, where these accounts can be compared with the figures of the accounts as originally made up.

16. It will be convenient for this purpose if an official number is given to each exchange account, and the list of these accounts and their numbers is hereto attached (annexure A).

17. In forwarding the lists of outstandings, the first thing necessary is that each Civil Accountant General, and the Accountant General, Public Works Department, should send the Comptroller General a statement in the annexed form, showing the detail, by accounts, of the total debits and credits to Public Works Department or Civil Department, which he has shown in his account :—

No. of Exchange Account.	Total Credits.	Total Debits.	Net + or —
Total*			

* Agreeing with the final account for the year.

To this must be appended schedules giving details for each Exchange Account, in the Form A annexed.

18. Each Officer concerned in an Exchange Account knows the debits and credits of the other Officer, as well as his own, and therefore both can make out the schedule showing the total outstandings under each head. But, as each Officer is responsible only for his own set of heads, each will give the explanations only with reference to those heads for the adjustment of which he is responsible. Both Officers' explanations, taken together, will cover the whole account.

Form A.

Head of classification (*vide* overleaf).	Balance of outstandings from last year; + or —	Figures on the Civil side of the Exchange Account.			Figures on the Public Works side of the Exchange Account.			Sum of columns 2, 5 and 8, being net outstandings for explanation	
		Credits by Civil.	Debits by Civil.	Net + or —	Credits by D P W.	Debits by D. P. W.	Net + or —	+	—
1	2	3	4	5	6	7	8		
Total .									

ANNEXURE A.

List of Civil and Public Works Exchange Accounts.

Official No.	Civil Province concerned.	Public Works Examiner concerned.	
		ORDINARY BRANCH.	
1	India . .	Public Works Accounts, Mysore and Public Works Accounts, Madras.	
2		*Blank.*	
3		Public Works Accounts, Rajputana.	
4		Public Works Accounts, Central India.	
5		Public Works Accounts, Bengal .	For Port Blair.
6		Public Works Accounts, Hyderabad.	
7		Military Works.	
8	Central Provinces	Public Works Accounts, Central Provinces.	
9		Military Works.	
10	Burmah . .	Public Works Accounts, British Burmah.	
11	Assam . .	Public Works Accounts, Assam.	
12	Bengal . .	Public Works Accounts, Bengal.	
13		Military Works.	
14	North-Western Provinces.	Public Works Accounts, North Western Provinces.	
15		Military Works.	
16		Public Works Accounts, Central India.	
17	Punjab . .	Public Works Accounts, Punjab.	
18		Military Works.	
19	Madras . .	Public Works Accounts, Madras.	
20			
21	Bombay . .	Public Works Accounts, Bombay.	
22		Public Works Accounts, Rajputana.	
		RAILWAY BRANCH.	
51	India . .	Rajputana-Malwa State Railway.	
52		Guaranteed Railway Accounts, Calcutta.	For East Indian Railway.
53		Indus Valley State Railway . .	For Kandahar State Railway.
54		Public Works Accounts, Central India.	For Bhopal State Railway.
55	Central Provinces	Central Provinces State Railway.	
56	British Burmah .	Rangoon and Irrawaddy State Railway.	Also Rangoon and Sittang State Railway.
57	Assam . .	Public Works Accounts, Assam .	For Railway Surveys.
58	Bengal . .	Northern Bengal State Railway .	Also Calcutta and South-Eastern, Kaunia and Dhurla and Dacca-Mymensingh Railways, and Railway Surveys.
59		Tirhoot State Railway . . .	Also Nalhati and Patna and Gya State Railways, and Railway Surveys.

ANNEXURE A—*concluded.*

Official No.	Civil Province concerned	Public Works Examiner concerned.	
		RAILWAY BRANCH—*continued.*	
60		State Railway Stores.	
61		Public Works Accounts, Bengal .	Railway Surveys.
62		Guaranteed Railway Accounts .	Bengal Central Railway.
63	North-Western Provinces.	Public Works Accounts, North-Western Provinces.	Various Provincial Railway Projects.
64		Provincial Railways, North-Western Provinces and Oudh.	
65		Rajputana-Malwa State Railway.	
66		Bengal and North-West Railway.	
67	Punjab . .	Punjab Northern State Railway.	
68		Indus Valley State Railway.	
69		Public Works Accounts, Punjab .	For Amritsar-Pathankote Railway and Railway Surveys.
70		Rajputana-Malwa State Railway .	Also Rewari and Ferozepore State Railway.
71	Madras . .	Public Works Accounts, Madras	Railway Surveys.
72		Southern Mahratta Railway.	
73	Bombay . .	Rajputana-Malwa State Railway.	
74		Indus Valley State Railway.	
75		*Blank.*	
76		*Blank.*	
77		State Railway Stores.	
78		Guaranteed Railway Accounts, Bombay.	Oomraoti, Kamgaon and Dhond and Manmad Railways.
79		Southern Mahratta Railway.	
80		Ditto ditto . .	Western Deccan Surveys.
81	Central Provinces	Rajputana-Malwa State Railway.	
82		Public Works Accounts, North-Western Provinces and Oudh.	Rewah Coal Field Survey.
83	Bengal . .	Guaranteed Railway Accounts, Calcutta.	For East Indian Railway.
84	North-Western Provinces.	Ditto ditto .	Ditto ditto.
85	Punjab . . .	Ditto ditto .	Ditto ditto.

Page 505.—Add a new account—

86.—Madras—Bellary-Kistna and Cuddapah-Nellore State Railways. (*3rd List.*)

ANNEXURE B.

Exchange Account between the Accountant General, Bengal, and the Examiner, P. W. Accounts, Bombay (Buildings and Roads and Irrigation Branches).

Month of———————— *188* .

Postings in the Civil / P. W. books.	Debits.	Credits.
	₹ a. p.	₹ a. p.
I.—REMITTANCES TO CIVIL FROM P. W. D.—		
Payments into treasuries by officers of the P W. D.		
II.—REMITTANCES FROM CIVIL TO P. W. D.—		
Cheques of P. W. D. officers		
III.—ITEMS ADJUSTABLE BY CIVIL DEPARTMENT—		
Inter-departmental charges by P. W. D. . .		
Revenue in D. P. W. to be credited upon civil books		
Expenditure in Public Works Department, chargeable upon civil accounts		
Gain by exchange on English stores supplied to provincial departments		
Receipts on account of service and other funds .		
Famine relief		
Total III .		
IV.—ITEMS ADJUSTABLE BY P W. D—		
Payments into treasuries by civil officers on account of P. W. D.		
Contributions in aid of public works . . .		
Charges for collection of water-rates . . .		
Inter-departmental charges to P. W. D. . .		
Payments for land taken up for P. W. D purposes		
Miscellaneous		
Total IV .		
Total Debits and Credits .		
Balance from last Account . .		
Balance carried forward .		
GRAND TOTAL .		

Detailed Explanations of the Heads.

Payments into Treasuries by Officers of the P. W. D.—
State railways.
Buildings and roads branch.
Irrigation branch.

These amounts will be credited by civil department upon the information received in the treasury accounts, and debited by the Public Works Department, in the same month, upon the consolidated receipts of treasury officers, furnished by executive engineers.

Cheques of P. W. D. Officers

The cheques paid will be debited on the civil side of the accounts and those issued credited on the public works side. The Public Works Department will maintain the necessary watch over the outstandings.

INTER-DEPARTMENTAL CREDITS OR CHARGES BY P. W. D.— To Forest Department. To other Departments.	Whenever convicts are employed on public works, the Public Works Department will pay the full market value of their labour, whether they be employed on imperial, provincial, or local funds works; the payment will be made, not in cash, but by a transfer in account.
REVENUE AND EXPENDITURE IN PUBLIC WORKS DEPARTMENT, TO BE CREDITED OR CHARGED UPON CIVIL ACCOUNTS— Other Public Works—Excluded Local, with details by Funds. Public Works chargeable to a loan upon the civil books.	The civil Accountant General will receive the debits of the examiner, taking them to the excluded local fund, or separate loan account, if they are chargeable to such accounts. The civil Accountant General will be responsible for clearing the examiner's debits, and adjusting them upon the local accounts concerned.
RECEIPTS ON ACCOUNT OF SERVICE AND OTHER FUNDS (one head for each fund).	The details are to be sent by the examiner direct to the secretary of the fund.
FAMINE RELIEF	This is to receive the debits made by the Public Works Department on account of excess cost of famine works.
PAYMENTS INTO TREASURIES BY CIVIL OFFICERS ON ACCOUNT OF P. W. D.— Water-rate collections. Rent of Government buildings. Rent of roadside lands. Sale proceeds of railway, Class C, lands. Recoveries of advances of P.W.D. Surplus cash refunded by civil officers. Miscellaneous.	
INTER-DEPARTMENTAL CHARGES TO P. W. D.— By Forest Department. By other Departments.	
PAYMENTS FOR LAND TAKEN UP FOR P. W. D. PURPOSES— Railways. Irrigation. Other lands.	

Chapter 63.—Transactions with Military Department.

Assignments	1	Lapse of Transfer Receipts and Cheques	8
Schedule of Receipts and Payments	2	Deceased and Deserters' Estates	9
Adjustment of Stores	5	Military Treasure Chests	10
		Indian Family Pension Fund	15

Assignments.

Assignments on local treasuries will be issued by Accountants General, at the beginning of the year, on the application of the Controller of Military Accounts. The probable cash requirements of each office for each month will be specified in these assignments.

Schedule of Receipts and Payments.

2. Treasury officers are directed (chapter 24) to include all military receipts and payments in separate schedules, which they transmit with their monthly accounts. These schedules will be forwarded by the Accountant General in original, no copy being necessary except for receipts; the schedules of payments and receipts will be collected together, and forwarded to the Controller of Military Accounts, with a covering list in Form 129,—the first list of payments being sent about the 25th of the month to which it refers, and the second list and the schedules of receipts on the 10th of the next month.

N.B.—The headings for the covering list of receipt schedules are—

(1) Departmental receipts.
(2) Receipts from other sources.

The Accountant General will preserve for record a copy of the covering lists, and also a copy of the details of the entries in the final or "miscellaneous" column.

3. The outward exchange account current will be prepared in Form 130.

The inward exchange account current is in Form 132 prescribed by the military account department.

The mutual adjustment and clearing of items will be regulated by rules laid down in chapter 59, and each controller will furnish the Comptroller General annually with a statement compiled in the manner mentioned in rule 18 of that chapter.

1. The following explanations may be of use :—

Head I.—Remittances to Civil from Military.

This is intended only for cash remitted by a military disbursing officer to a civil treasury, and corresponds with the first money column of the "treasury schedule."

Head II.—Remittances from Civil to Military.

These remittances are issues of payments upon cheques and transfer receipts issued by military officers, and also—when such is specially ordered—specie remittances from civil treasuries to military treasure-chests.

Head III.—Items adjustable by Civil.

This is intended for receipts and charges on account of civil department, made by Military officers, and debited or credited by them to the civil department for adjustment upon the civil accounts. Consequently, the original items under this head are always in the account-current rendered by military to civil, and the responding entries are always in the account-current rendered by civil to military. The responsibility for adjustment rests with the civil officer.

Head IV.—Items adjustable by Military.

This is intended for receipts into the civil treasury from other than military disbursing officers, and for payment to such persons on military account; and also for emergent advances. These will be debited or credited to military in the account rendered by the civil to the military. The only entries in the account rendered by military to civil are the responses given by Military in adjustment of these debits and credits.

The civil officer is entirely responsible for the clearance of Heads I and III; and the military officer for the clearance of Heads II and IV. Accordingly, the civil officer need pay no attention to items credited or debited to him under Heads II and IV of his inward account. And in the same way the military officer need pay no attention to items credited or debited to him under Heads I and III of his inward account.

4. Each Accountant General should send direct to the Accountant General in the Military Department, by the 30th of each month, a statement in Form 131 showing the debits and credits to that department in his books for, and to the end of, the preceding month. In the case of Madras, Bombay, and India, the figures may be sent a fortnight later.

The Accountants General, Bengal, Madras, and Bombay, and the Comptrollers, Indian Treasuries, Assam and British Burma, should also send to the same officer, on the same dates, a similar statement showing the debits and credits on account of Imperial Marine.

Adjustment of Stores.

5. Adjustments of the values of medical stores supplied to the civil department should be made quarterly on valuation statements, in which the aggregate quantity of each description of stores will be entered from each indent on which issues have been made, the value being then calculated on the aggregate quantity of each article issued.

1. Military debits for ordnance and medical stores supplied to Provincial Governments must be accepted, including percentage to cover loss by exchange, *plus* cost of transport from seaboard to place of issue at 1 pie per maund per mile, *plus* 10 per cent. departmental charge on the sum of the above charges, in addition to all transit charges.

2. The cost of military stores supplied to the civil department is not to be charged to the latter, except in the cases of arms and accoutrements supplied for ordinary police purposes and of medical stores supplied.

3. The debits of the Military Department for medical stores supplied to Provincial Governments, civil departments, and charitable dispensaries must also be accepted; but the debit will, for European stores, be at stock-book rates, *plus* percentage for loss by exchange, *plus* 10 per cent. on the sum of the above two items. For local stores, stock-book rates only, *plus* 10 per cent., will be charged. In both cases the transit cost from the place of issue must be paid by the receiving department.

6. The following rules have been laid down with regard to the charge for new instruments supplied by the medical store department, and to the repair of old ones:—

1. The charge for new instruments imported by the medical store department will be at stock-book rates, *plus* percentage for loss by exchange, *plus* 10 per cent. on the sum of the above two items. For new instruments locally manufactured or purchased, stock-book rates only, *plus* 10 per cent., will be charged. In both cases, the cost of transit from the place of issue must be paid by the civil department.

2. No allowance will be made to the civil department for the value of instruments returned into store as useless and unserviceable, and no charge will be made to the civil department for the repair of instruments returned for repair and not brought upon the books of the medical store department. But when any new articles are supplied from stores to complete a set, the charge will be as in note 1, including cost of transit.

3. When European instruments returned into store on returning indent are found fit for repair and re-issue, credit will be given for them to the civil department at two-thirds of the stock-book rates, *plus* percentage for loss by exchange. For local instruments credit will be given at two-thirds of the stock-book rates only. The charge for such instruments, on re-issue to the civil department, will be the sums thus allowed for them, *plus* 10 per cent. In both cases the cost of transit from the place of re-issue must be paid by the civil department.

7. For European medical stores supplied to municipalities, native states, and private individuals, the charge will be stock-book rates, *plus* percentage for loss by exchange, *plus* 20 per cent. on the sum of the above two items. For local stores, the charge will be stock-book rates, *plus* 20 per cent. In both cases the transit cost from the place of issue must be paid.

Lapse of Transfer Receipts and Cheques.

8. Military transfer receipts lapse at the end of the third account year after the year of issue; and military cheques, at the end of the third month after the month of issue: both will be adjusted in the books of the military department, and not in those of the civil department.

Deceased and Deserters' Estates.

9. Under articles 178 and 179 of Act V of 1869 (Indian Articles of War), the surplus of the estates of deceased persons subject to those articles, or of the property of deserters, is remitted to the Comptroller, Indian Treasuries (or to the Accountant General, Madras or Bombay, according to circumstances); the surplus property of deserters should be credited as revenue immediately on receipt, while that of deceased soldiers should be credited to a distinct sub-head under deposits and entered in a register of which the columns are—(1) date and No. of letter with which the deposit is received, (2) from whom received, (3) name of deceased soldier, (4) rank and corps, (5) date of deposit in Government account at presidency bank, (6) amount of deposit, (7) date when paid, (8) amount paid, (9) initials of Comptroller or Accountant General, (10) remarks. Such deposits, if not claimed within three years, will be credited to revenue, like any other deposits.

Receipts and Payments at a Military Treasure-chest on account of Other Departments.

10. In cases in which military treasure-chests are authorised to receive money from, or pay money to, officers of the Public Works (including Railway) or other Department, they will conduct and account for the Public Works receipts or payments in strict conformity with rules 1, 3, 9, 10, 13, and 14 of chapter 23.

11. At the end of the month the treasure-chest officer will send direct to the civil account officer a statement in Form 133 supporting the entries upon the payment side with the receipt mentioned in rule 10 above-quoted. In his account to the Controller, Military Accounts, he will simply enter the total of receipts and payments "on account of Public Works Department, as per statement rendered to the civil account officer."

12. The Controller, Military Accounts, will take both receipt and payment into his account current with the civil account officer concerned,—classifying them respectively as remittances from civil to military, and remittances to civil from military.

13. The civil account officer will adjust them, upon the treasure-chest statement, debiting military for the receipts and crediting it for the payments. By this means the adjustment with military is complete.

14. The civil account officer, in the case of Mhow and Neemuch, is the Comptroller, Indian Treasuries: and in the case of Deesa, the Accountant General, Bombay.

Indian Family Pension Fund.

15. Subscriptions recovered on account of this fund should be credited to the military department of the presidency concerned. (See chapter 46, rule 12.)

Chapter 64.—Post Office.

Assignment of Funds . . . 1
Adjustment of Transactions . . 3
Transfer Statements . . . 6

Assignment of Funds.

1. Before the commencement of the last month of each quarter, the Director-General of Post Offices will forward to the Accountant General an application in Form 134 for the funds required to meet expenses in the coming quarter, on receipt of which the Accountant General will instruct Treasury Officers to make payments to the extent indicated for each disbursing officer. The probable requirements of each officer for the whole year are entered, in order that, if the ordinary application be delayed, it may be possible, on the urgent requisition of the Post Master General, to instruct Treasury Officers to make payments within the limits of the annual grant; in this case note should be made on the quarterly assignment, when subsequently issued on receipt of the ordinary application, that it includes the amount specially notified in a letter to be quoted.

1. The sum shown in column 5 as the balance from the previous quarter will be approximate only; the application forwarded at the end of May will show there the surplus expected on the assignment for the quarter ending 30th June.

2. For money order requirements monthly letters of credit will be issued by the Accountant General on the application of the Comptroller, Post Office; but in urgent cases the Comptroller General (or Accountant General, Bengal, for Bengal treasuries) will, on the application of the Comptroller, Post Office, telegraph direct to Treasury Officers to pay the amount required.

Adjustment of Transactions.

3. Actual receipts and actual charges will be taken, without detail of classification, to credit and debit of exchange account between civil and post office in the monthly accounts and provincial books, and will be communicated in a monthly account (Form 135) to the Comptroller, Post Office. This account should be furnished in the first week of the second month after that to which it relates; it should be printed on general letter-size paper (15½ inches by 10 inches), and no vouchers need be appended to it as the Comptroller, Post Office, will have received the original bills or original receipts from the Disbursing Postmaster. The column "Nature of Post Office expenditure" in the account should not be filled up, except in the case of miscellaneous charges incurred by other departments.

1. Certain transfer entries made in some account offices affect the head Post Office and account exchange between Civil and Post Office as follows.

2. Bills for service hire on account of the Viceroy, Lieutenant-Governors, and Chief Commissioners, such as were formerly audited by the Examiner of Commissariat Accounts, will henceforth be audited by the Comptroller, Post Office, and on the authority of bills passed by him will be charged to tour charges and adjusted to credit of exchange account between Civil and Post Office, by debit to tour charges in the books of the province concerned. In the case of claims settled in any other way, the old practice remains unchanged.

3. In the accounts of Bengal, Madras, and Bombay, the amount of steam postage collections payable to the British Government is taken to debit of exchange account between Civil

and Post Office, by credit to the account between India and England; the amount is deducted from the receipt schedule in the account sent to the Comptroller, Post Office.

4. In the accounts of Bengal, of the contract allowance for conveyance of mails to and from Calcutta, Burma, and the Straits, the proportion payable by the Straits Government is taken to credit of "Post Office," by debit to the proper head under Exchange Account with India; the amount is deducted from the charge schedule.

5. In the accounts of India, on the authority of bills passed by the Commissariat Department, the service hire for conveyance of troops, baggage, &c., by bullock train, van dâk, &c., will be taken to credit of exchange account between Civil and Post Office by debit to Military Department.

4. Post office deposits and permanent and other advances will be credited and debited to the heads, Post Office Department.

5. The Comptroller, Post Office, will be entirely responsible for clearing the debits and credits in the exchange account between the Civil and the Post Office by his general account rendered to the Comptroller General. The transactions are not adjusted to service and other heads upon the local accounts.

Transfer Statements.

6. All receipts and charges appearing in the postal accounts on account of other departments, will be included in monthly statements furnished by the Comptroller, Post Office, to each provincial Accountant General. The provincial Accountant General will make the requisite adjustments in his accounts upon these statements, and will include the transactions in his exchange account between the Civil and the Post Office.

Chapter 65.—Telegraph Department.

Assignment 1
Adjustment 2
Transfer Statements 4

Assignment.

1. The Director-General of Telegraphs, before the commencement of each official year, will furnish to the Comptroller, Indian Treasuries, a statement (in Form 136) of the probable cash requirements of his department for the year, and the Comptroller will forward extracts from the statement to the provincial Accountants General, showing the requisitions on the treasuries under their control. These the Accountant General communicates to the treasuries concerned (chapter 26, rules 1-8), and issues letters of credit (chapter 26, rule 16), upon application from the ~~Director-General of Telegraphs~~ Examiner of Telegraph Accounts in Form 137.

Adjustment.

2. The receipts and charges will be taken to the remittance head "Telegraph Department," and a monthly exchange account, in a form similar to that used for the account with the Post Office (Form 135), will be sent, month by month, to the Examiner of Telegraph Accounts, Calcutta; the heads which will appear in the monthly consolidated abstract and in the local books are given in the list of heads (Appendix O). With the account will be submitted every month any receipt by a telegraph master for stamps advanced and so charged off in the *plus* and *minus* memorandum (chapter 26, rule 3), and with the March account a memorandum of the form-books acknowledged to be in store at each treasury. Receipts on account of special advances of stamps (chapter 26, rule 4) should be shown in a separate column.

3. The Examiner of Telegraph Accounts will bear the entire responsibility for clearing the debits and credits under exchange account between Civil and Telegraph in the civil accounts; and no account of the outstandings need be kept by the civil account officer. Nor will the transactions be adjusted to service and other heads upon the local accounts. The civil account officer must, however, use due endeavour to adjust debits and credits given him by the Telegraph Department, and must take the necessary action to clear the account of any debit or credit which he has passed on the Telegraph Department, but which the Examiner finally rejects.

Transfer Statements.

4. The Examiner furnishes the civil account officer with a monthly statement (in the form of an exchange account) of the receipts and charges on account of other departments appearing in the accounts of the telegraph department. The civil account officer will make the requisite adjustments in his accounts upon these statements, and will include the transactions in his exchange account between the Civil and the Telegraph Department.

Chapter 66.—Account between India and England.

Restrictions 1
Purchase of European Stores . . 2
Adjustment of Stores for Provincial or Native Governments . . 3
Special Payments in England . . 7
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Claims for recovery by the Secretary of State 10
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Restrictions.

1. In the account with London, no transactions are to be unnecessarily included. The general rule is, that no item of receipt or payment is to appear when the credit or debit to the general revenues of India will remain unaltered; thus, an advance of pay to an officer proceeding home is not debited to London, because the amount is recovered by short payment of his leave allowances, but any sum to be actually recovered in cash may be debited. The several items which can appear in this account, and the accounts which are adjusted through it, are detailed in the list of heads (Appendix O).

1. In illustration of the order that no transactions are to be unnecessarily included, it may be well to mention some cases in which special orders have been issued—

(*a*) Advances to British troops proceeding home are to be finally charged in India.

(*b*) Gain by exchange on stores supplied to provincial department is to be taken to "Gain by exchange."

(*c*) Payments out of the fund set apart in 1849 by the agreement with Maharaja Dhulip Singh should be a final charge in India.

2. Regarding advances of pay made in England, see chapter 35, rule 21.

But an advance of pay made in England to an officer paid from local or municipal funds, or by a foreign state, will always be debited to the head to which his pay is debitable and credited to the London account.

3. It may be well to mention that for claims against Her Majesty's Navy (*e.g.*, for coals supplied), navy bills in duplicate must be obtained, which will be forwarded for realisation through the London account.

4. Charges paid in India on account of Her Majesty's imperial or other Government, and recoverable by the Secretary of State for India, will be notified with vouchers, as soon after payment as possible, to the Comptroller General, for communication to the Financial Secretary at the India Office. The amount will be included in the schedule and account mentioned in Rule 8, and against it will be quoted the letter of advice to the Comptroller General.

Purchase of European Stores.

2. (*a*) The Resolution of the Financial Department, No. 3574, dated 3rd November 1880, states the extent to which, in the purchase of European stores, the intervention of the India Office must be used, or may be used, or may not be used. These orders apply to incorporated, but not to excluded local funds, or to independent and non-official corporations, such as Port Commissioners or Municipalities.

(*b*) Officers who indent for stores on the India Office must state specifically in the indent whether the cost is to be treated as an imperial, provincial, or local fund charge, or whether it is a charge against any foreign state.

(*c*) Great care should be taken to enter in the indent the correct head of account to which the cost of the stores is debitable; and, in the event of any error being subsequently detected, the Accountant General should make the

necessary correction in his own accounts, and not send any announcement to the Secretary of State.

Adjustment of Stores for Provincial or Native Governments.

3. The stores supplied by the Secretary of State for provincial services, local funds, and foreign states, are communicated to Provincial Accountants General in quarterly statements received from the India Office, and are charged by the Secretary of State as remittances to India.

4. As it is essential that the account with London should at once receive credit for the whole amount charged, the amount communicated in the quarterly statements will be adjusted immediately by debit *per contra*. This debit as regards provincial services will be made to the appropriate service head, as regards local funds as expenditure of the fund concerned, and as regards native states, to the debt head "Account Current with Native States." In the last-named instance, arrangements must be made at once for the necessary recovery. When, for want of sufficient information, it is difficult to determine the proper head of charge, or when recovery has to be made through local officers, the items must be placed in a suspense head, "English Stores Suspense Account."

On receipt from the Comptroller General of extracts from the Secretary of State's remittance account, the figures relating to the stores here mentioned will be compared with the credits already afforded on account of them to the London account, steps being taken for the settlement of any difference that may be noticed.

The recoveries from provincial services and local funds must be made at the rate current for the year of payment in England, and not that of the year of recovery in India.

1. Recoveries made by the Public Works Department from local funds for English stores supplied will be credited by that department to the civil department.

2. Receipts from sale of books should, as far as possible, be credited to the heads under which the charges for those books have been shown; for example, expenditure for gazetteers, statistical memoirs, &c., should be recorded under "Minor departments" in a sub-head of "Objects of a literary, scientific, or antiquarian character;" the receipts from sale of such books should be credited to "Minor departments, miscellaneous" (see rule 20 (*b*), chapter 47).

3. As trivial damages, unless arising from manifestly defective packing, are irrecoverable, credit must be given to London for the full amount there paid for stores supplied for provincial services without deduction for such petty damages.

4. In case of petty differences between the invoice and the account current debits of charges paid for stores in England, the latter should be taken as correct, and recovery made accordingly.

5. Charges recoverable from foreign Governments and included in this account, should also be communicated to the Secretary of State by a separate letter, sent through the Local Government concerned.

5. The following are the rules for recoveries from native states (F.D. No. 4173, dated 11th November 1881, as revised by F.D. No. 3529, dated 29th September 1883):—

(1.) In addition to the cost of the stores, 2 per cent. for departmental expenses and 1 per cent. for insurance.

(2.) The exchange is to be calculated at the rate annually fixed for the adjustment of financial transactions between the Secretary of State and the Supreme Government.

6. When stores are required for the *joint* use of imperial and provincial departments, their whole cost will be treated in the home accounts as an imperial charge, and the necessary adjustment between imperial and provincial

revenue will be made in India. If they are for the use of a provincial department exclusively, but are not specially applicable to the service of any single province, their cost will be debited at home to Provincial Services, India, and adjustment will be made by the Comptroller General with the provinces supplied.

Special Payments in England.

7. When any special payment is to be made in England, the officer who is responsible for making the payment can present his bill for the money to the Accountant General, and obtain in payment of it a bill-of-exchange payable in London, which the Accountant General will purchase through the bank. If, in any case, the Government of India grants authority to make the payment through the Secretary of State, the Local Government should be moved to send a separate communication through the Government of India (except Madras and Bombay) requesting that the payment may be made. Credit should also be given in the London account if cash has actually been lodged in an Indian treasury, otherwise credit should be delayed till the payment has been notified in the outward London account.

1. When stores are purchased in England, or work is done under the direct control of the officer in India, payment should be made without the intervention of the India Office.

Form of London Account and Schedules.

8. The London account prepared in Form 138 is to be despatched once a quarter to the Comptroller General; but monthly schedules in duplicate, in the following form, are required in anticipation of the account. Vouchers must be sent with these schedules, except with the schedule of the account with the Board of Trade (Form 139). [Rule 18-6.] Duplicate vouchers are not required.

Each schedule should bear a distinguishing number, and the items in them should be numbered and arranged in the same order as is followed in the account current.

No.

Government of *Schedule No.* *of the London Account for* 188 .

Item No.	Particulars.	Received or paid in India in Indian Currency.			Gain or loss by Exchange.			Net Amount credited or debited to London.					
								In Indian Currency.			In British Currency.		
		₹	a.	p.	₹	a.	p.	₹	a.	p.	£	s.	d.
		300	0	0	31	4	0	268	12	0	26	17	6

The figures given are those appertaining to an item of Rs. 300, the equivalent of which at 1s. 9¼d. is £26-17-6.

A separate schedule is required for each minor head, such as "Postage collected in India," "Advances in England to Agents of the Indian Civil

Funds," &c.; and the vouchers should be numbered to correspond with the items in support of which they are forwarded.

1. When the several items in a schedule involve separate receipts or payments in England, fractions of a penny should not be shown, fractions of a halfpenny or less being omitted and larger ones being shown as a penny; when the whole schedule involves only one receipt, or one payment in England, the fraction should be omitted only in the total of the schedule.

2. Vouchers for payments to retired Hong-Kong policemen need not accompany the monthly schedules, as the Secretary of State requires these to be forwarded with the half-yearly schedules prescribed in chapter 77, rule 14.

9. To insure the agreement of the figures in the Accounts-Current with those shown in the Finance and Revenue Accounts for the year, a comparison should be made, in the first week of November in each year, of the London Accounts for the four quarters of the year with the corresponding total in the final account for March, as modified by subsequent journal entries sent to the central office for incorporation in the accounts of the year. In the event of any difference being discovered, a supplementary Account-Current and schedule should be submitted.

Claims for recovery by Secretary of State.

10. Payments in India which are to be recovered by the Secretary of State, are to be advised to the India Office as soon as possible, and in anticipation of the regular account; and all vouchers and documents necessary for the recovery are to be sent with the advice.

Rate of Conversion.

11. The debits and credits in the London account current are made on the basis of converting Indian figures at two shillings the rupee: when, as is the general rule, adjustment is to be made at any other rate, the loss or gain by exchange is to be added or deducted on the supporting schedule, its amount being carried to the service head. When the whole schedule refers to one head of the account current, the gain or loss by exchange may be calculated on the aggregate only, so that the second and third money columns will be filled up on the total line only; but, when portions of a schedule refer to different heads of the account current, the adjustment of exchange should be made in respect of each item or of the portion relating to each head.

Rate of Exchange.

12. With the exception of the transactions mentioned below, which are adjusted at rates fixed by special orders, exchange should be calculated on *all* transactions at the rate fixed for each year for the adjustment of transactions between England and India. For method of calculation, see Appendix K.

1. The rates for each year are here recorded for convenience of reference—

Before 1870-71	2 0	1877-78	1-9⅛
1871-72	1-11	1878-79	1-9
1872-73	1-11⅛	1879-80	1-7⅛
1873-74	1-11	1880-81	1-8⅛
1874-75	1-10	1881-82	1-8
1875-76	1-10¼	1882-83	1-8
1876-77	1-9¾	1883-84	1-7¾

2. The exceptions to adjustment at the fixed rates are—

Converted at two shillings the rupee . Steam postage collections.
Certain transactions of military funds.
Copper supplied for coinage purposes.

At the lowest rate of the Secretary of State's latest reported drawings on the presidency concerned.

Remittances to England on account of the cost of appeals to the Privy Council on behalf of estates under the Court of Wards. *a*

3. As orders have been issued for the adjustment of certain classes at the annual fixed rate, it is thought advisable to detail them here—

Emigration bills, collections of Little Basses light dues, *b* emigrants' remittances, pensions to retired Hong-Kong policemen, navy bills, remittances of the present Administrators General, recoveries of family allotments, subsistence to distressed British seamen, wages and effects of deceased British seamen, wages of discharged seamen, stores for provincial services and local funds, stores for *ordinary* public works of Mysore, Hyderabad, and other foreign States and the cost of passages of officers claimable from H.M.'s Imperial Government.

4. The fixed percentages on account of departmental charges, &c., will, of course, be calculated on the cost of the stores as converted. The portion of freight paid in England will also be adjusted at the rate fixed for the stores themselves.

13. In the absence of specific orders to the contrary, whenever any sum due to the Government in sterling money is tendered or recovered in Government rupees, the amount to be accepted in British Indian currency shall be calculated at the rate of exchange fixed for the adjustment of financial transactions between the Indian Government and Her Majesty's Imperial Government at the time the demand for payment is made. It will always, however, be at the option of the debtor to discharge his obligations by a bill payable on demand, drawn upon London by any well-known bank or firm.

The amount to be credited in the London account will be the value of the sterling debt at two shillings the rupee, the difference between this amount and the sum actually received being credited to exchange. For instance, when the fixed rate is 1-9$\frac{3}{4}$, and it is necessary to recover a sum of £10, Rs. 110-5-6 will be received, of which Rs. 100 will be credited to the London account, and Rs. 10-5-6 to exchange.

1. An exception to the general rule here laid down is contained in rule 3 under section 161 (*b*) of the Civil Leave Code, under which advances received by officers in England will be recovered in India at the rate of exchange of the year *in which the advance was made*. Such advances, however, do not pass through the account current. (See chapter 35, rule 21.)

Secretary of State's Bills.

14. The amount of the Secretary of State's bills advised to Calcutta, Madras, or Bombay must be adjusted as follows in the month in which they are drawn by the Secretary of State. The sterling amount of each bill is to be debited at Rs. 10 per £ to the head "Council Bills" (subordinate to "Account between India and England") by credit to a head called "London Bills payable, Principal;" and the difference between the rupee value thus stated and the rupees actually drawn for should be debited to "Loss by exchange," minor head "Loss on Secretary of State's bills" by credit to a head called "London bills payable, exchange."

The debits under "Council Bills" will thus, in each month, be the same as the credits in the India Office accounts, under the corresponding head.

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a When a remittance to England for Wards' law expenses is being made, the Accountant-General should, by telegraph, enquire from the Comptroller General the present rate for such remittances, and on receipt of reply advise the Collector of the sterling equivalent of the sum paid into the treasury on account of the Wards' estate.

b The dues are taken at a tonnage rate under an Act of Parliament, and are calculated in sterling money, and their amount is realised at two shillings the rupee. Commission at 5 per cent on the realisations is credited to customs, and the balance to "Account between India and England." When a refund of these dues is made, the collectors of the dues should show them in their statements of collections periodically sent to England, the *net* amount of collections only being taken in the account between India and England. These dues are now for the most part collected in England.

Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who will obtain the forms from England.

The head "London bills payable, principal," is to be debited at the time of payment with the rupee value of the bills at two shillings, the difference between this amount and the amount actually paid being charged to the head "London bills payable, exchange."

Both the heads, "London bills payable, principal," and "London bills payable, exchange," will be closed to balance. The balance of the former head at the close of the year will represent the amount of the bills outstanding on the 31st March, and the balance of the latter head will be the exchange on the bills outstanding.

15. Telegraphic transfers are necessarily advised and paid before the post advices, showing the sterling equivalents, are received. The payments should be debited to "London bills payable, telegraphic;" and after all the post advices for the month are received, a transfer entry should be drawn up debiting "Council bills" and "Exchange" as explained in the last rule by credit to L.B.P. Telegraphic.

Inwards Account.

16. The inwards account current from London will only contain actual receipts and payments, and only original ones, and will exclude all items which have been shown in the homeward account.

1. When, in the extract from the inwards London account received from the Comptroller General, any item is found susceptible of adjustment in the Public Works Department, an extract, supported by the original documents, should be communicated to the Examiner; no further action is required of the Accountant General.

2. If an amount paid or received in England on any private or trust account, is remitted to India through the account from London, the exchange must be borne in mind in making the adjustment in India. Thus, a legacy of £28,000 received in England was remitted through the account for expenditure on education in Bengal: the amount available for expenditure was not Rs. 2,80.000, but Rs. 3,36,000.

3. The India Office in calculating fractions of a month, takes every month as consisting of 30 days.

17. A pension, leave, or other personal allowance paid by the Secretary of State and intimated for recovery in India from any local or other fund must be recovered exactly as charged. The audit applied by the India Office is not to be reviewed or re-examined in India.

Deceased and Distressed Seamen.

18. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen, have been laid down by the Government of India for the guidance of the account department and the marine officers concerned, and are here reprinted for convenience of reference:—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 139, which is Form C.C.18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms prescribed by those instructions and draw out their vouchers, as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in

full; any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified form C. C. 18 above referred to) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant General, for transmission to the Secretary of State for India through the Local Government.

7. The duplicate account rendered to the Accountant General should be despatched to the Secretary of State through the Local Government with the utmost promptitude, after its contents have been noted, for comparison with the entries in the quarterly account current, London.

8. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the Indian and imperial exchequers, amounts realised or paid in India will be recorded in Indian currency; while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

9. The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

19. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

Chapter 67.—Journal and Ledger.

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Forms.

1. The form of the journal is appended; that of the ledger is Form 140.

(*Form of Journal.*)

Dr.					Cr.		
R	*a.*	*p.*	*		*R*	*a.*	*p.*

* Ledger folio of each item.

Heads.

2. The accounts to be opened on the ledger may be classified as follows:—

1. Opening and closing heads, *viz.*, Government, General Revenue Account, Grant Account, Balance.
2. Revenue heads,
3. Expenditure heads,
4. Adjusting heads,
5. Debt heads,

being the major and minor heads of the list given in Appendix O.

6. Personal accounts of Collectors who are in account with the Accountant General, including also four special heads, under which the entries on both sides must always be the same, *viz.*, "Departmental accounts," "Exchange Account Abstract," "Transfers," and "Writes-back."

Opening the Books.

3. The books are opened by transferring from balance account to the various debt heads and personal accounts the debtor and creditor balances with which they closed on last year's books.

1. The transactions are here described as if they took place in their natural order. As a matter of fact, the opening entries just described cannot be made until the books of the previous year are closed, which can never be until half the new year is passed and half the transactions of it duly posted in journal and ledger. But immediately on closing the books of any year, those of the next should be opened by bringing forward the balances at credit or debit of the several debt and other balanced heads.

4. At the commencement of each year, and immediately after the sanction

of the budget for the province, the entire amount of the estimated revenue and of the several grants must be brought upon the books in one sum for each, *viz.*, the estimated revenue by a credit to the head of Government and a debit to General Revenue Account, and the total of the several grants by a debit to the head of Government and a credit to Grant Account.

The amount of the estimate under each major budget head and of each grant will be detailed in an inner column of the journal, and also of the ledger under the heads General Revenue Account and Grant Account respectively. The columns to be provided in the ledger under General Revenue Account will be—

Debtor side.	*Creditor side.*
(1) Major Budget head,	(1) Journal page,
(2) Journal page,	(2) Total revenue, and
(3) Budget estimate,	(3) Deficiency.
(4) Excess revenue, and	
(5) Total.	

And under Grant Account—

Debtor side.	*Creditor side.*
(1) Major head,	(1) Journal page,
(2) Journal page,	(2) Original grant,
(3) Total expenditure,	(3) Supplementary grant,
(4) Savings.	(4) Total, and
	(5) Excess expenditure.

1. Authorised *transfers* of grants will not be adjusted on the books; but any grant formally made, and increasing the aggregate grant for services, will be brought to credit of Grant Account by debit to Government; and if the aggregate grant for all services be reduced, credit must be given to the head Government by debit to Grant Account.

Monthly Entries.

5. The accounts of each month are journalised by two entries, headed respectively—

Sundry Accountants, &c., *Dr. to*
Sundry Revenue and other accounts, for the revenue and receipts of the month; and

Sundry Service and other accounts, *Dr. to*
Sundry Accountants, &c.,

for the disbursements of the month.

In the body of the journal two pairs of totals only should be entered, the description being "for the revenue and receipts (or for disbursements of the month of _____) as per detail of ledger heads in the appendix." The appendix is in four parts, setting forth respectively (A) the detail of debtor entries under sundry accountants, (B) the detail of creditor entries under sundry revenue and other accounts, (C) the detail of debtor entries under sundry service and other accounts, and (D) the detail of creditor entries under sundry accountants. The form is arranged in vertical columns, showing ledger head, ledger folio, twelve columns for the months, and another column for cross totals; and it should be of the same size as, and be bound up with, the journal. The appendix can be used only for the detail of the regular monthly entries, as opening and closing, and miscellaneous entries must be posted in full in the body of the journal.

6. In the monthly entries the figures against sundry accountants (that is,

the personal accounts) are to be taken from the statement of disbursers' accounts; those against the "Revenue and other" and "Service and other" accounts, are to be taken from the consolidated abstract: it has already been explained that the receipt and disbursement sides of the abstract must necessarily exactly tally with those of the disbursers' accounts (chapter 57, rule 6).

7. The true ledger heads are: in the case of revenue and expenditure heads, the minor heads of account, and each minor head should be specified separately in the journal. To save space, however, in the ledger, minor heads, subordinate to the same major head, may be posted in inner columns in the ledger, working up to a final column, which would show the total of the major head. Each prescribed debt head, and each collector's account, is a separate ledger head, and the inner columns here should be used for details subordinate to the prescribed heads, which however need not be posted in the journal.

1. Under certain circumstances a revenue head may be included among the "Sundry service and other accounts," or a service head among the "Sundry revenue and other accounts." (See chapter 55, rule 8.)

2. The ledger poster will note, in the column provided for that purpose in the journal form, the folio of the ledger on which the corresponding entry appears.

3. In the debt and personal classes of accounts, the inner columns, if not required for record of subordinate details, can be conveniently used as independent headings, so that several accounts can be introduced in the same folio; this arrangement will facilitate their being grouped in classes.

Ledger.

8. The ledger should be posted directly from the minor and major head entries in the consolidated abstract. The transactions of districts are brought together under their respective headings in the detail books; from them the consolidated abstract is prepared, and the ledger brings together under the same major and minor heads the provincial total of each class of transactions for the whole twelve months, thus collecting together the major and minor heads corresponding with the progressive total of such transactions contained in the consolidated abstracts for March.

Closing the Books.

9. The books may not be formally closed until orders are received from the Comptroller General.

The major heads will be closed, in the case of revenue, to general revenue account; in the case of expenditure, by grant account. The head General Revenue Account will thus show the amount of the revenue estimated under each major head and the revenue actually realised; the excess or deficiency under each head will be shown in separate columns, and the net excess or deficiency (as the case may be) will be credited or debited to the head of Government.

In like manner, the head Grant Account will show the amount of every sanctioned grant and the expenditure out of it. The savings or excess expenditure under each head will be shown in separate columns, and will be carried to credit or debit of the head of Government.

10. The debt heads and personal accounts are separately closed to balance, except that the heads under "Accounts between Presidencies" and "Account between India and England" are closed to Government.

1. The reason for this exception lies in the fact that the books of each office show only one side of each account current, so that the true balance can be shown only on the central books of the Comptroller General, where both sides are brought together.

Journal Totals.

11. The totals in the amount columns of the journal should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be stated in pencil only, until the orders of the Comptroller General permit the opening entries to be posted. (Rule 3, note 1.)

1. The journal totals, after the completion of each journal entry, should, of course, be equal.

Trial Balance.

12. The accuracy of the ledger postings must be tested quarterly by the preparation of a trial balance sheet in the following form, of which a copy for the fourth quarter only should be forwarded to the Comptroller General's Office; for the first three-quarters a certificate should be submitted to the Comptroller General, to the effect that the trial balance has been made out proved, and recorded.

1. In the ledger form space may be left after each quarter (see Form 140), in order that the figures for the required trial balance sheet may be more easily made up.

GOVERNMENT OF

Trial Balance Sheet for the Quarter ending

ACCOUNT AMOUNTS.		Ledger page or folio.	Names of ledger heads.	BALANCE AMOUNTS.	
Debits.	Credits.			Debits.	Credits.

1. The columns to the left should be filled up with the totals of the postings on either side of every account, and should equal, and be compared with, the forward totals of the journal; in the columns to the right will appear the resulting balance to debit or credit.

2. In the final balance sheet of the year the ledger heads should be arranged by groups (see list in Appendix O), and the totals made for each group.

13. The posting of the journal, and the preparation of trial quarterly balance sheets, should not be delayed till the opening entries can, under the Comptroller General's orders, be brought on the new year's books.

Annual Accounts.

14. After the closing of each year's books, a fair copy of the journal and ledger should be made and despatched to the Comptroller General.

Chapter 68.—Provincial and Local Funds.

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Imperial and Provincial.

1. The revenue and expenditure classified under the prescribed budget heads of account include those of the three following sections:—

(1) Imperial—Reserved imperial revenue and expenditure.

(2) Provincial—Revenue and expenditure transferred to the more immediate control of the Local Government under the provincial contract system.

(3) Local—Revenue and expenditure of all local funds, excepting—

Cantonment, Municipal, Port, Station, and Town Funds.
Educational, Dispensary, Hospital, and other Trust or Endowment Funds.
Police Remount Funds.
Persian Famine Relief Fund (India); Pooree Pilgrim Fund (Bengal); Barea Tribute, Cotton Improvement, and Indus Conservancy and Registration Fund (Bombay).

2. The "local" revenue and expenditure are usually specific funds placed under the management of local bodies, or applied to specified local objects. The general revenue and expenditure of Government are divided into imperial and provincial according to the list of major heads of account, shown in annexure A; each major head being either wholly imperial or wholly provincial or divided in specified proportions between imperial and provincial. Certain minor heads, enumerated in annexure B, are, however, specially assigned to imperial or provincial.

Division of Charge.

3. For decision of the question as to whether any particular charge is to be taken to the imperial or provincial heads of charge, the following principle has been laid down, being No. VI of the rules quoted in chapter 33:—

"VI.—A Local Government must accept, without remonstrance, any charge which would, under the system in force before 1871-72, have been recorded, under any transferred heads of account, in the accounts of its presidency or province; and must not raise objections on such grounds as that the charge has originated outside the presidency or province, or that the presidency or province is not interested in it, or the like. If any doubt arises at any time, whether any charge should or should not be entered under any particular head in the accounts of any presidency or province, such doubt must be solved by one test only, *viz.*—'How would it have been entered if it had occurred before 1871-72, when the powers and responsibilities of Local Governments were first enlarged?' Thus, for example, the pay or leave allowances of an officer belonging to another administration on duty or on leave in the North-Western Provinces, and drawn there, must be charged in the accounts of the North-Western Provinces. The Governor General in Council did not intend by the measure of 1870, and does not now intend, to introduce or authorise any change of practice in such

matters, or any inter-provincial, inter-presidential, or inter-departmental adjustments, not theretofore allowed; in regard to all such transactions, the arrangements made with the Local Governments were calculated upon the basis of the system which existed before the year 1871-72."

In modification of these orders an arrangement for mutual adjustment has been sanctioned, which does not, however, affect the manner of recording the charges or receipts in the first instance; it is described below, rule 10.

4. The question of the incidence of any charge on provincial or imperial revenue must, in case of dispute or doubt, be determined solely with reference to the head in the accounts under which such charge should properly be classified.—See F.D. No. 4150, dated 5th October 1882.

Expenditure coming under a head which is either wholly imperial or wholly provincial, or in fixed proportions partly imperial and partly provincial, shall be borne, accordingly, either wholly by imperial or wholly by provincial, or by imperial and provincial in the proper proportion, without reference to its effect on revenue.

Compilation of the Provincial Section.

5. According to the system prescribed in chapter 55 the accounts are made up, both in classified abstract, and in consolidated abstract, and in the figures that pass on to journal and ledger, without any reference to the distinction between provincial and imperial.

This, however, is subject to one reservation. In those cases (enumerated in annexure B) in which one or two minor heads are separated off from the rest of their major head, and are wholly imperial, or wholly provincial, while the rest of the major head belongs to a different section, or is divided in some proportion betwen the two, these minor heads will throughout the accounts be separately stated and called by their designation "Imperial" or "Provincial." The figures belonging to them will, both in classified abstract and in consolidated abstract, be posted in the same way as the other minor heads of the combined imperial and provincial section, and in their proper sequence.

6. Thus, the imperial or provincial nature of the specially-assigned minor heads will be indicated upon the consolidated abstract by their name, and the remainder of the minor heads go along with the major heads according to the annexed list.

7. There are two cases in which a minor head is separated off from the rest of the major head, and distributed in a proportion between imperial and provincial. These are—

Under *4—Land Revenue*—

Land settlement charge } except in Madras and Bombay.
Revenue surveys }
Charges on account of land revenue collections.

And in Burmah only, under *VII—Customs*—Sea customs, exports.

The figures of these heads will be in the first place taken in gross, and then a transfer will be made, by a monthly transfer entry, of the necessary proportion of the total to special heads,—

Revenue survey, imperial.
Land settlement charges, imperial.
Charges on land revenue collections, imperial; and
Sea customs, exports, provincial.

The part of the head thus transferred will then be dealt with as a specially assigned minor head.

The detailed heads are not to be transferred, but the total of the minor head only. This can be effected by adding after the list of detailed heads "Deduct proportion transferred to Sea customs, exports provincial."

Distribution Statement.

8. The distribution of the items between imperial and provincial is now to be made on a distribution-statement outside the accounts, and might be done in the following form :—

Major Head.	Total of Major Head.	Specially assigned Minor Heads.		Balance of Major Head.	Distribution of Balance.	
		Imperial.	Provincial.		Imperial.	Provincial.
1	2	3	4	5	6	7

The total of each major head shown in the combined imperial and provincial column of the consolidated abstract would first be taken in column 2 : then in columns 3 and 4 would be posted the totals of the specially-assigned minor heads. The remainder of the major head, after deducting No. 3 and No. 4, would be posted in No. 5, and the remainder has then to be distributed according to the proportions fixed in the list of major heads above given.

Then columns Nos. 3 and 6 give the imperial share, and columns Nos. 4 and 7 the provincial share, in the distribution of the totals under each major head, which may be totalled into two final columns, 8 and 9.

Treatment of Refunds.

9. For the distribution under 3, Refunds, we must have from the beginning a classification under the following heads :—

Refunds—Imperial Heads.

Opium.
Salt.
Customs.

Refunds—Provincial Heads.

Provincial Rates.

Refunds—Divided Heads.

Land revenue.
Stamps.
Excise.
Export customs duty (Burmah only).
Assessed taxes.
Forest.
Registration.

Then, at the end of each month, a calculation will be made, upon the totals of the last series of heads, how much is chargeable to imperial, and that amount will be credited to "REFUNDS—DIVIDED HEADS" by debit to "REFUNDS—PROVINCIAL SHARE."

The distribution will now be made upon the above-mentioned distribution-statement, by taking these minor heads as follows:—

Refunds	—Imperial Heads	In column 3
„	Provincial „	„ 4
„	Divided „	„ 6
„	Provincial Share	„ 7

Mutual Transfers.

10. Besides thus providing for the distinction of imperial, provincial and local revenue and expenditure, it is necessary also to produce separate balanced accounts of provincial and local, and for this purpose to include in the accounts the mutual contributions between the three sections which cannot enter the combined account as revenue and expenditure of the empire.

A contribution from provincial or from incorporated local to an *excluded* local fund is a service payment and should be classified according to the object for which it is made; or if it is not made as a grant for a particular purpose, then according to the general description of the local fund concerned, *e.g.*, a grant to a port fund would come under "Marine," or one to a municipal fund under "Public Works."

11. A contribution from imperial to provincial, or *vice versâ*, does not enter the accounts, but is made in the distribution-statement by altering the distribution of the land revenue, thus—

	Imperial.	Provincial.
I. Land Revenue—		
Proportional distribution	34,270	7,234
Transfers between imperial and provincial .	+2,000	—2,000
Final distribution .	36,270	5,234

and it is arranged that all adjustments between imperial and provincial be made in this way.

1. Rule VII of the "Provincial Rules" directs that "the grant made to a Local Government for all the services entrusted to its administration is a consolidated grant; no claim will lie against the imperial treasury on the ground that the cost of any service exceeds the amount at which it was estimated in the calculation of the consolidated grant."

12. A contribution from provincial to local, or *vice versâ*, is made by an actual entry under the ~~following~~ "adjusting heads" immediately following the budget heads. See page 645.

13. The greatest care must be taken that the entries on the two sides of the accounts exactly correspond, as it is absolutely necessary that the totals of the adjusting entries be the same upon both sides, so that, in omitting them in the general abstract of account, the balance may remain unaffected.

Debt Transactions.

14. All debt and remittance heads are to be taken in the imperial section of the accounts, and none in the provincial or local.

15. Debt transactions, that is, advances recoverable and suspense items, which take place on account of the Provincial Government, will be taken in the accounts to the ordinary heads of "Advances Recoverable" and "Suspense"

without any distinction from imperial items; but those which occur on account of local funds, and have to be taken in reduction, or increase, of the balances at credit of the local funds (see rules 32 and 33 beneath) must be taken to a separate debt head, upon the imperial books, called "Incorporated Local Funds Debt Accounts."

16. If a loan or advance is made from imperial or provincial funds to an incorporated local fund, the charge will appear under the loan or advance head and the credit under incorporated of local funds debt accounts. Expenditure made by the local fund authorities out of this loan must be taken to the service head, like other local fund expenditure.

Provincial and Local Balances.

17. The balance at credit of the Provincial Government and of local funds (that is, the balance of the revenue and expenditure accounts, excluding all advance and suspense items) will be shown under the debt heads, "Provincial Services" and "Incorporated Local Funds," respectively. The first of these accounts will be operated upon only by the entries made under rule 25 of this chapter; so that it shows during the year the opening balances of the provincial section of the account, and the entry made under rule 25 brings into it the net result of all the transactions of the year.

The same is the case with the head "Incoporated Local Funds," except that when expenditure against a local fund having district balances is brought to account in the Public Works Department, the net expenditure thus brought to account must in the civil accounts be debited to "Incorporated Local Funds" by credit to "Local Deficits." By this means the balance of transactions in the civil accounts is made to correspond with the proper district balances.

Inter-provincial Adjustments.

18. In accordance with the principle laid down in the orders quoted in rule 2, all revenue and expenditure must be recorded *at once* in the accounts of the province within which it is collected or incurred, without reference to its origin or object, and no inter-provincial adjustments are allowed. The following modification of the rule has, however, been authorised by Financial Department No. 3520, dated 27th October 1880:—

"Charges of all kinds, including pensions, salaries, absentee allowances and contingencies, incurred by one Provincial Government on behalf of another, or by a Provincial Government on behalf of the Imperial Government, or by the Imperial Government on behalf of a Provincial Government, shall be defrayed by the Government on behalf of whom they are incurred, saving that, in order to save trouble, such adjustments must be confined to items which are either recurring or exceed Rs. 100."

19. There will be no change in the existing procedure of the public accounts in which the transactions in question will be finally recorded where they occur, and not transferred to the accounts of other provinces. The adjustments will not appear in the Finance and Revenue Accounts, but will be effected through a clearing account to be kept by the Comptroller General outside the public accounts. An Accountant General making a claim upon another Accountant General under the preceding rule must, in the first instance, obtain the consent of the Accountant General against whom the claim is made, and communicate it to the Comptroller General.

20. Each Accountant General should preserve a separate record of the payments made by him on account of other Governments, and should submit to the Comptroller General, on 31th July, 30th October, &c., quarterly state-

ments giving particulars of the charges incurred, "and attaching, at foot, a certificate to the effect that the figures have been accepted by the other Accountants General."

The statement will be for the official quarter, *i.e.*, the one due on 15th April will be for the quarter ending 31st March, and so on. This return will be for the last quarter of the official year, and no supplementary statement will be received, since additional transactions can be included in the next quarter's return.

21. The Comptroller General will keep an account of all the claims thus established by and against each Government during the year, including the Imperial Government, and at the end of each year will clear these accounts, once for all, by mutual adjustments of the provincial balances.

Adjustment of Pensions.

22. In the case of pensions, the new provincial contract is reckoned upon the basis of the actual payments of pensions made in each province in 1881-82. Consequently no recovery can be demanded by any Accountant General in respect of a pension which was payable in his province in 1881-82. Recovery can be demanded only—

1—In the case of a pension transferred from province A to province B after 1881-82, province B may recover from province A.

2—In the case of a new pension sanctioned and becoming payable after 1881-82, the paying province may recover from the sanctioning province.

23. To meet this case, therefore, all permanent pay orders issued in the cases just noted should have the word "India," "Central Provinces," &c. (according to their chargeability) added to their number, and the auditing officer in auditing the payment will see that it is noted as "India pensions," &c. Then under the heads "Superannuation Allowances" and "Gratuities" we must have the details "India," "Central Provinces," and so on: so that the amount of pensions chargeable to each may be readily taken out. They will be *nil* or almost *nil*, the first month, but may afterwards increase in amount.

English Revenue and Expenditure.

24. The Home Accounts occasionally contain under the service heads, Revenue and expenditure on account of provincial Governments, *e.g.*, sale proceeds of cinchona bark sent from Bengal; interest payments on account of Rohilkhund and Kumaon Railway. The adjustment between imperial and provincial will be made in India at the exchange fixed for transactions with Her Majesty's Imperial Government,—F.D. No. 2744, dated 18th August 1883.

Closing of Accounts.

25. At the time of finally closing the accounts, the net surplus or deficit of the year on the provincial services and local funds accounts, respectively, will be transferred by journal or transfer entries in the following form:—

Dr. Provincial and local surpluses.
Provincial services (or incorporated local funds.) *Cr.*

for net surplus of provincial services (or local funds) for the year;

or

Dr. Provincial services (or incorporated local funds). Provincial and local deficits. *Cr.*

for net deficit of provincial services (or local funds) for the year.

After this entry the debt heads " Provincial Services " and " Incorporated Local Funds " will again show the balances at credit of these sections of the accounts respectively.

1. It must be remembered that a deficit under provincial services, or under a local fund, cannot be adjusted in this way, unless there is an actual balance at credit of the provincial services, or local fund, to meet the transfer. If the transfer would more than exhaust the balance, a special grant must first be made either from imperial to provincial, or from provincial to the local fund. (See F.D. No. 1137, dated 23rd February 1878).

26. The following must be taken into account in deducing the deficit or surplus to be adjusted :—

1. The revenue and expenditure brought to account in the civil accounts.

The distribution-statement shows this.

2. The revenue and expenditure brought to account upon the public works Accounts.
3. Adjustments, transfers, and contribution between imperial, provincial and local.
4. Inter-provincial adjustments.
5. Revenue and expenditure on account of provincial included in the Home Accounts.

Abstract Accounts.

27. Separate accounts of provincial services and of local funds in Form 141 must also be submitted monthly to the Local Government. The current month's figures and the progressive totals should be posted direct from the consolidated abstract, and the opening and closing balances (the former taken from the debt account of provincial services, or incorporated local funds) added in the progressive column. The accounts should be drawn up in any detail desired by the Local Government.

1. Together with the final abstract for the year must be submitted to the Comptroller General a complete account of the details upon which the entries under the various adjusting heads have been calculated. The maintenance of separate accounts for the record of this information is prescribed by F.D. No. 3667, dated 26th October 1878, para. 27.

Annual Accounts.

28. Two annual abstracts, one of provincial funds, the other of local funds, are required by F.D. No. 3667, dated 26th October 1878, to be drawn up in the manner described in Rule XI, quoted below, of the Provincial Rules :—

"XI.—On or before the 31st January of each year, each Local Government must forward to the Government of India, in the Financial and Public Works Departments, and publish in the Local Government Gazette, in detail of major heads, with such explanation as may be necessary for the due understanding of its financial administration—

"(1) An account showing—
- "(*a*) the balance of the Local Government in the imperial treasury at the beginning of the last complete financial year;
- "(*b*) the revenues appropriated during that year to provincial uses, and the supplementary assignment from the imperial treasury;
- "(*c*) the expenditure under provincial responsibility during that year;
- "(*d*) the balance of the Local Government in the imperial treasury at the end of that year;

"(2) Revised estimates in the same detail for the current financial year;
"(3) Estimates in all the same detail for the coming financial year."

1. The form prescribed for these abstracts is that of Abstract III of the financial statement of 18th March 1878, with opening and closing balances, and with one or two changes of heading specified in the above-quoted resolution.

29. The date fixed in the above rule for the publication of provincial service accounts and estimates refers to the accounts and revised estimates only, and not to the estimates of the coming year, which should be separately published

by the Local Governments not later than the 15th April. By "revised estimates" are meant the budget estimates revised with reference to the latest information, and not necessarily the annual "revised" estimates.

Subsidiary Local Fund Accounts.

30. Apart from the restrictions of any law affecting the case, the Local Government is at liberty to annul the appropriation of any of the existing funds, and to direct its entire amalgamation with its general funds, in which case no separate account of it will be required, and no separate balance need be maintained, as its balance will then be part of the general provincial balance. But, so long as any local fund remains appropriated, or so long as the Local Government requires a separate account or a separate balance of any such fund to be maintained, it will be necessary either to keep subsidiary accounts in which the transactions (which are amalgamated under the prescribed headings, both in the general accounts and in the subsidiary local fund abstract prepared under rule 7) may be broken up under the several appropriated funds to which they belong, or to arrange the compilation of the general account in such a way that this object may be served.

31. For this purpose it has been directed in chapter 48, rule 2, and in rule 1, note 2, and in rule 7 of chapter 55, that in the first stages of the compilation the local fund items should be stated separately, and that they should be incorporated in the general account only in passing from the detail book to the consolidated abstract. The details of any local fund account can thus be at once recovered from the classified abstract, and the details of any class of local funds (*e.g.*, district public works or educational) from the detail book.

1. The revenue and expenditure of incorporated local funds are incorporated under the general service heads; and the debt heads of these local funds appear in the general accounts under the general debt head "Incorporated Local Funds Debt Accounts" (see rule 7). In preparing a separate detail of local fund items, these debt transactions must be included, as well as the revenue and expenditure.

32. In the case of a local fund, the receipts of which cannot be utilised outside the district where they are collected, the overdrawals in one district should not be taken against the surplus balance at credit of a similar local fund in another district. The fund of each district must be kept distinct, and if any district fund is allowed to overdraw its account, the amount so overdrawn should be made good from provincial funds.

33. A separate form is required, upon which the financial position (that is, the net debit or credit balance on the Government books) of each local fund may be readily worked out. In this form a column should be assigned to each fund, and the headings in the margin would be—

RECEIPTS—	EXPENDITURE—
Opening balance.	Twelve months, one line for each.
Twelve months, one line for each.	Total expenditure.
Total receipts.	Closing balance.
Grand total.	Grand total.

The opening balance being filled in in ink, the total receipts and expenditure of each month will be posted from the local fund part of the detail book. As the only object in striking balances at the end of each month would be to ascertain that no local fund had overdrawn its account, it need be done (in pencil) only in those cases in which the figures do not render it evident at first sight that the balance is on the credit side. But balances should, in any case, be struck (in pencil) at the end of every half-year.

1. For the reasons explained in note 1, under the last rule, the aggregate balance of these accounts does not work up to the balance under the debt head "Incorporated Local Funds," but to the combined balance under that head and "Incorporated Local Funds Debt Accounts."

Annual Report.

84. Rule 9 of the next chapter, requiring an annual report of local funds, applies to incorporated, as well as to excluded, local funds.

ANNEXURE A.

Showing the division of Major Heads between Imperial and Provincial.

[A indicates a division according to the proportion specially assigned for the Provincial Contract]

Civil Revenue.	Imperial.	Provincial.	Civil Expenditure.	Imperial.	Provincial.
I. Land Revenue	A	A	1. Interest on Ordinary Debt	1	0
II. Opium	1	0	2. Interest on Deposits	1	0
III. Salt (*b*)	1	0	3. Refunds and Drawbacks	See para. 9	
IV. Stamps	½	½	4. Assignments and Compensations	1	0
V. Excise	½	½	5. Land Revenue	0	1
VI. Provincial Rates	0	1	6. Opium	1	0
VII. Customs (*a*)	1	0	7. Salt (*c*)	0	1
VIII. Assessed Taxes	½	½	8. Stamps	½	½
IX. Forest (*c*)	½	½	9. Excise	½	½
X. Registration	½	½	10. Provincial Rates	0	1
XI. Tributes, &c.	1	0	11. Customs	0	1
XII. Post Office (*e*)	0	1	12. Assessed Taxes	½	½
XIII. Telegraph (*e*)	0	1	13. Forest	½	½
XIV. Mint	1	0	14. Registration	½	½
XV. Law and Justice	0	1	15. Post Office (*e*)	0	1
XVI. Police	0	1	16. Telegraph (*e*)	0	1
XVII. Marine (*e*)	0	1	17. Mint	1	0
XVIII. Education	0	1	18. General Administration	0	1
XIX. Medical	0	1	19. Law and Justice	0	1
XX. Scientific and other Minor Departments.	0	1	20. Police	0	1
			21. Marine (*e*)	0	1
XXI. Interest	1	0	22. Education	0	1
XXII. Superannuation	0	1	23. Ecclesiastical	1	0
XXIII. Stationery, &c.	0	1	24. Medical	0	1
XXIV. Miscellaneous	0	1	25. Political	1	0
XXVIII. Irrigation and Navigation.	0	1	26. Scientific and other Minor Departments.	0	1
XXXIII. Irrigation and Navigation. (*c*)	0	1	27. Territorial and Political Pensions	1	0
			28. Civil Furlough and Absentee Allowances.	1	0
XXXV. Civil Buildings, Roads and Services.	0	1			
			29. Superannuation Allowances and Pensions.	0	1
XXXVIII. Credits Account of Exchange.	1	0			
			30. Stationery, &c.	0	1
			31. Miscellaneous	0	1
			32. Famine Relief	0	1*d*
			35. Reduction of Debt	1	0
			39. Irrigation and Navigation	0	1
			41. Interest on P. P. Works	0	1
			46. Irrigation and Navigation (*c*)	0	1
			48. Civil Buildings, Roads and Services. (*e*)	0	1
			51. Exchange on transactions with London.	1	0

(*a*) Except in Burmah, where export duty is divided according to A.
(*b*) Except in Burmah, where the division is according to A.
(*c*) Except in Madras, where it is wholly Imperial.
(*d*) Ordinarily
(*e*) The imperial share of Post Office, Telegraph, Marine, and of the Public Works heads does not come upon the civil accounts at all, so that, so far as the civil accounts are concerned, these are wholly provincial heads.

ANNEXURE B.

List of Specially-assigned Minor Heads.

I.—Land Revenue.

Rent of Resumed Police Service Lands, &c., Provincial (Bombay only).
Rent of fisheries, Provincial (Burmah only).
Terai and other Collections, Provincial (N. W. only).

III.—Salt.

Rents of Ware-houses, Provincial.
Fines and Forfeitures, Provincial.
Miscellaneous, Provincial.

VII.—Customs.

Ware-house and Wharf rents, Provincial.
Miscellaneous, Provincial.

XXI.—Interest.

Interest on Government Securities, Provincial.

XXII.—Superannuations.

Transfers from Military Orphan Fund, Imperial.
Subscriptions to the Military Fund, Imperial.
Subscriptions to the Military Orphan Fund, Imperial.
Subscriptions to the Medical Retiring Fund, Imperial.

XXIV.—Miscellaneous.

Gain by Exchange on Imperial Transactions, Imperial.
Premia on Bills, Imperial.
Unclaimed Bills of Exchange, Imperial.
Extraordinary Items, Imperial.[1]

1.—Interest.

Interest on Local Debenture Loans, Provincial.
Interest on Public Works Capital Accounts, Provincial.

4.—Assignments and Compensations.

Inamdars, Provincial.
Pensions in lieu of Resumed Lands, Provincial. } Bombay only.
Compensations, Provincial.[2] }
Miscellaneous, Provincial. }

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[1] A new head

[2] But Bombay will recover half the compensations paid for the abolition of Abkari Rights, by an adjustment outside the account.

ANNEXURE B—*continued.*

List of specially-assigned Minor Heads—continued.

7.—Salt.

Salt purchase and freight, Imperial.
Preventive Establishments, Imperial (Bengal only).
Administration of Salt Revenue in Portuguese India, Imperial (Bombay only). *a*

18.—General Administration.

Civil Offices of Account and Audit, Imperial.
Public Works Office of Account and Audit, Imperial.
Currency Department, Imperial.
Reserve Treasury, Imperial.
Allowance to Presidency Banks, Imperial.

20.—Police.

Frontier Police, Imperial (Assam and Punjab only).
Imperial State Railway Police, Imperial.
Salt Preventive Police, Imperial.

26.—Minor Departments.

Meteorological Department, Imperial.
Archæological Department, Imperial.
Census, Imperial.
Gazetteers and Statistical Memoirs, Imperial.

30.—Stationery.

Stationery purchased for Central Stores, Imperial.

31.—Miscellaneous.

Remittance of Treasure, Imperial.
Discount on Bills, Imperial.
Extraordinary Items, Imperial. *a*

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a A new head.

Chapter 69.—Municipal Funds and Excluded Local Funds.

Municipal Funds	2	Annual Accounts	10
Cantonment Funds	5	Municipalities' Accounts	12
Other Local Funds	8	Excluded Local Funds Accounts	13
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1. The directions in this chapter relate to those local funds, enumerated in chapter 68, rule 1, which still remain outside the general accounts.

Municipal Funds.

2. The details of these accounts are excluded from the Government books, which record under a separate debt head, without specification of detail, the amounts received into the treasury, and paid out of it, on account of the funds.

This order does not affect the system of audit and record in force in any province under Government orders; where the Accountant General audits and classifies the municipal accounts in detail, he will continue to do so, although the compilation must necessarily be separate from the Government accounts, or connected with it only through the remittances to and from the treasury.

1. Postage on the correspondence of public officers one with another, about the administration of excluded local funds and the affairs of municipalities, will be borne by Government and should be paid by service stamps. But postage on correspondence with a municipality is a charge on the municipality, and should therefore be sent *service bearing*.

3. The receipts and payments of each fund are reported in the treasury accounts, and from them will be posted in a broad sheet, showing—

For the receipts.	*For the payments.*
1. Name of fund.	1. Name of fund.
2-13. Twelve monthly columns.	2-13. Twelve monthly columns.
14. Total receipts.	14. Total payments.
15. Balance on April 1st.	15. Balance on March 31st.
16 Grand total	16. Grand total.

The amounts in the twelve monthly columns should be entered by each district auditor after he has compared them with the entries in the *plus* and *minus* memorandum of the Treasury Officer, and has checked the balances of that memorandum so as to guard against any fund overdrawing its account. The total must be compared monthly with the detail book postings.

4. It has been objected that in some cases municipalities and similar corporations delay repayment of their share of the charges incurred on their account by Government, and that consequently it is necessary to charge the whole in the first instance to Government, crediting the recovery from the corporation, when effected, to the appropriate head. If the recovery is made in the same year of account, a transfer entry will set matters straight (only a transfer entry bringing a charge against a municipality will require the previous consent of the municipal committee); but there is probably nothing unreasonable in requiring a corporation to pay in advance its estimated share of any service to be rendered by the Provincial Government (as municipalities now do for public works), and still less in demanding that, when a service has been rendered, it should pay over its share of the cost at the same time, as Government will have to pay for it.

1. In one province local corporations have to pay for medicines supplied, and their liability cannot be accurately known till the final exchange account with the Military Department has been received. Here it is recommended that the local corporation shall pay in March a sum roughly estimated as the value of the medicines, which will be credited under suspense account pending receipt of the military bill. Any over-recovery will be re-adjusted in the new year.

Cantonment Funds.

5. For cantonment funds in the Bengal Presidency the Accountant General will audit the cash account in the usual manner, with the following additional checks :—

(*a*) He will check the revenue realised with the accompanying counterfoils, which will bear printed numbers in a consecutive series (see chapter 20, rule 7 (2).

(*b*) He will see that the whole revenue of the fund as shown in the cash account has been credited in the accounts of the treasury.

(*c*) He will see that the amount shown as paid into the treasury has been credited in the treasury account (see chapter 20, rule 7 (4).

(*d*) He will not pass any charge whatever that has not been sanctioned by His Excellency the Commander-in-Chief, either in the annual estimate or subsequently by letter. The estimate and letter will be communicated to him through the Local Government.

(*e*) He will not pass any expenditure under the budget head "Miscellaneous," which is not for the authorised objects laid down in chapter 20, rule 7 (1).

(*f*) He will see that all payments for Rs. 10 and upwards are made by cheque upon the treasury.

After the expiration of each quarter of the official year, each Accountant General concerned should intimate to the Controller of Military Accounts, Bengal, the amount of the balance at credit of each cantonment fund receiving a grant-in-aid from Government. The balance to be reported is the one shown in the cash account of the fund.

6. After audit the Accountant General will post the figures under each head of receipt and charge into an annual classified abstract, in which the major heads provided in the cash account should be reproduced without alteration, the detailed heads being omitted. This abstract will not be incorporated in the detail books or subsequent compilations, which will show only the treasury receipts and payments, and is in addition to the broad sheet prescribed in rule 3.

7. The figures under each major head in the annual consolidated account submitted by the cantonment committee will be compared with the annual totals in this abstract, and, if found to agree, the account will be endorsed by the Accountant General as "examined and found correct" and be forwarded to the Quartermaster General of the Army. Any points that may require attention should at the same time be brought to the notice of the Quartermaster General.

Other Local Funds.

8. The transactions of other local funds upon the Government books are brought to account in detail, that is, the receipts are paid into the treasury with specification of their particulars, and the expenditure drawn from it upon vouchers which describe its nature.

The totals of the receipts and charges of these will be taken to the debt

head, Local Funds, and the particular balance of each fund will be worked out in the manner prescribed in chapter 68, rule 33.

1. When a local fund is of a private nature, and no account or audit of it is required at the hands of the Accountant General (*e.g.*, a library or museum fund, administered entirely by a Curator), the account may be kept under the rules for personal deposits.

Annual Report.

9. The Accountant General will submit, through the Local Government, a yearly statement of the total income, total expenditure, and balance of every local or other independent fund upon his books, with a few brief remarks upon the finance of each, with the object of showing, *first*, that each fund is solvent; *secondly*, that it is applied to the purposes for which it is intended; *thirdly*, that it is not overlooked, but is being fully utilised; *fourthly*, that its continuance is expedient. In submitting these statements to the Government of India, the Local Governments should add their own remarks.

Annual Accounts.

10. Financial Resolution No. 470, dated 20th April 1882, orders the publication with the Annual Finance and Revenue Accounts of the Government of India, statements showing the receipts and expenditure of all municipalities, as well as of all excluded local funds which are on the books of the Accountants General, in order that a complete account of the whole income and expenditure connected with the administration of the country may be readily available from one source.

11. These statements will be in the nature of Appendices intended to supplement the information contained in the Accounts; and the responsibility for the correctness of the statements will lie with the local authorities entrusted with the management of the municipal and other funds in question.

Municipalities Accounts.

12. The accounts of municipalities will be in Form Annexure A, prescribed by G.I.F.D. No. 2831, dated 31st August 1883. The Local Governments will consolidate these accounts into one statement for each province, and transmit them direct to the Comptroller General, so as to reach him not later than the 30th November of the year succeeding that to which they relate, for inclusion in the Finance and Revenue Accounts of the year.

Excluded Local Funds Accounts.

13. The Annual Account of Excluded Local Funds is not intended to comprise funds of a purely voluntary kind—a proviso which excludes the very numerous dispensary funds, based on local subscriptions, prize and scholarship funds in Government schools, mostly based on private endowments, and other similar cases.

14. Annexed is a list of the excluded local funds, of which an annual account is required to be made. They seem to include all revenue and expenditure upon local objects, administered by Government, or its officers, or by bodies constituted under special laws, except—

(1) Municipalities which are otherwise provided for under the orders quoted.
(2) Transactions based upon petty trusts or voluntary subscriptions.

15. The classification of the receipts and disbursements of these funds is also annexed. This classification for the most part follows that of the Government accounts, but is in one or two places slightly modified (for example, conservancy and sanitation are necessarily special subjects of a local account, though they hardly appear in the Government accounts).

16. In order to make up a combined account of the public revenue and expenditure included under these funds, it will be necessary for each Accountant-General to collect the necessary information and tabulate it under this uniform classification. In most cases, the Accountants-General already have the necessary details within their own accounts; in some, they exist in published reports (*e.g.*, of Port Trusts); in the few remaining cases, the Accountant-General will easily, with the aid of Government, obtain the necessary returns.

17. The account, which should be rendered to the Comptroller General on or before the 30th November, should, in each case, open and close with a balance, which, so far as it represents a balance on the Government books, should be compared therewith; and so far as it represents a balance not on the Government books, should agree with that stated upon the accounts published, or rendered by the responsible authorities.

ANNEXURE

ANNUAL ACCOUNTS OF

Accounts of Receipts and Disbursements

RECEIPTS.							₹	a.	p.
By Balance in hand at the close of last year . . .									
REVENUE.	₹	a.	p.	₹	a.	p.			
(*A*) *Municipal Taxes*—									
1. Octroi									
2. Assessed Taxes—									
(*e g*, Conservancy cess, licenses on trades, &c., in the following details)—									
Arrear collections for the previous year . .									
Collections for the current year . . .									
Penalties									
3. Tax on houses and lands									
4. Tax on vehicles									
5. Tax on animals									
6. Tolls, &c.									
7. Water Rate									
(*B*) *Miscellaneous Receipts*—									
1. Realisations under special Acts									
2. Proceeds of land, &c.									
3. Income derived from markets, &c.									
(Rents, fees, sale of refuse, &c.)									
4. Conservancy and road-cleaning									
(Fees, sale proceeds of night-soil, street-refuse, &c.)									
5. Municipal fines									
6. Sundries									
(Rents of municipal lands, Government grants, receipts from public gardens, &c.) . . .									
(*C*) *Debt*—									
1. Loans									
2. Deposits									
(Contractors, salaries unpaid, &c.)									
Advances									
GRAND TOTAL . .									

a It must be clearly understood that under this head only such establishments are to be shown as cannot be only, it should be shown under the head to which that purpose belongs and not under the head of General

b If the Public Works Establishment be employed partly upon works connected with any of the other heads

A.

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DISBURSEMENTS.	₹	a.	p.	₹	a	p	₹	a.	p.
EXPENDITURE.									
(*A*) *General Establishment a*—									
1. Office establishment, inspection, Honorary Magistrate's establishment, &c.									
2. Collection of municipal taxes (establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)									
(*B*) *Public Safety*—									
1 Fire (establishment, purchase of fire-engine, buckets, repairs, &c.)									
2 Lighting (establishment, purchase of lamps, oil, repairs, &c)									
3. Police (establishment, purchase of clothing, lanterns, &c , repairs to outposts, &c.)									
(*C*) *Public Health*—									
1. Buildings and other works (erection of slaughter-houses, latrines, &c)									
2. Repairs (to market, dispensary, &c)									
3. Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.)									
4. Vaccination (establishment)									
5. Water-works (establishment, repairs)									
6. Road-watering (establishment, purchase of water-carts, repairs, &c)									
7. Road-cleaning (establishment, purchase and repair of dust bins, &c)									
8. Conservancy (establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c.)									
Refunds, &c., of fines or over-assessment)									
Remissions of cess									
9. Drainage-works (establishment, repairs)									
10. Other measures—									
(*a*) Markets and slaughter-houses (establishment, contingencies)									
(*b*) Public garden (establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)									
11. Contributions									
(*D*) *Public Instruction*—									
Contributions to schools									
(*E*) *Public convenience*—									
1. Public works (establishment) *b*—									
(*a*) New works.									
(*b*) Repairs									
2 Survey of land									
3 Other charges (printing, rewards, &c.)									
4 Contributions									
(*F*) *Miscellaneous.*—									
(*G*) *Debt*—									
1. Loans (Instalment payable during the year)									
Interest { Last year									
Interest { Current year									
2. Deposits (salaries attached, contractors, &c.)									
3. Advances (on account of Departmental works, &c.)									
CLOSING BALANCE									
GRAND TOTAL									

Memorandum of Liabilities and Claims.

Liabilities—
Balance of Loans
Deposits to be adjusted

Claims—
Advances recoverable
Net amount of debt

properly shown under any of the other heads. Wherever there is a special establishment for a particular purpose
Establishments
the share of the charges debitable to those heads should be shown under those heads, and not under (*E*).

ANNEXURE B.

List of Funds—(see Rule 14).

Cantonment Funds.

For these, a special classification is prescribed in the Account Code. (Bombay is slightly different.) The corresponding heads in the present classification are easily traced.

Town and Bazar Funds.

In places where a regular Municipality does not exist, "Hill Location," "Station Improvement," and "Chowkeydari Funds" should be classed with these, as also the "Bhopal Water-Works," the "Goona Agency Fund," and the "Secunderabad Local Fund" under India.

Port Funds.

With these is classified the "Indus Conservancy Fund." The Port Trusts of Calcutta, Rangoon, and Bombay must also be included.

Miscellaneous Funds.

Police Remount Funds in several provinces (Receipts, Contributions; Expenditure, Police Executive Force). In one or two provinces they appear to have been incorporated, but should now be excluded.

The Local Fund Pension Fund in Bombay is also included.

The Revenue Talabana Fund and the Patwari Fees Fund in the Punjab should be incorporated, and are not included in the present list.

The following funds are provided for under this head:—

India.—Residency School, Indore.
Burma.—Land sale and rent.
Assam.—Williamson Education.
Bengal.—Hospital Port Dues.
Pilgrims' Lodging-house.
Burial Board.
Mohsin Education Endowment.
Hindoo College Education Endowment.
Hooghly Bridge.
Bombay.—Steam Vessels Survey.
Kutch Infanticide.
Cotton Improvement.
Baria Tribute.

ANNEXURE C.

Classification of Accounts—(see Rule 15).

RECEIPTS.

Land Revenue.

Income from land the property of the funds.

Stamps.

Sale of stamps. *a*

Excise.

License fees and duties.

Provincial Rates.

Rates and cesses on lands.
Miscellaneous.

Assessed Taxes.

Taxes upon houses.
Licenses on trades and professions.
Chowkeydari tax.
Octroi.
Miscellaneous (including taxes on horses and carriages).

a Secunderabad Local Fund only.

ANNEXURE C—*continued.*

RECEIPTS—*continued.*

REGISTRATION.

Fees and miscellaneous. *a*

POLICE.

Fees, fines and forfeitures.
Unclaimed property.
Miscellaneous (including cattle pound receipts).

MARINE.

Hire of vessels.
Sale proceeds of vessels and stores.
Pilotage receipts.
Other fees and dues.

EDUCATION.

School-fees.
Miscellaneous.

MEDICAL.

Hospital receipts (including sale of medicines).

MINOR DEPARTMENTS.

Agriculture.

Public gardens.
Public exhibitions and fairs.
Museums.

Sanitation.

Conservancy tax and fees.
Sales of manure, &c.

Water-supply.

Sale of water.
Other receipts.

INTEREST.

Interest on Government Securities and other investments.

SUPERANNUATIONS.

Contributions towards pensions, &c.

MISCELLANEOUS.

Sales of old materials.
Sales of land and houses.
Contributions (including grants-in-aid from Government).
Rents of houses.
Sales of fruit, grass, &c.
Miscellaneous.

PUBLIC WORKS.

Tolls and ferries.
Miscellaneous.

DEPOSITS AND ADVANCES.

Loans from Government.
Loans by public subscription.
Sale proceeds of investments.
Stock account. *b*
Other deposits and advances.

a Secunderabad Local Fund only.

b Where stock is held under an advance account.

DISBURSEMENTS.

INTEREST.

Interest upon debt. *a*

REFUNDS.

Refunds of taxes.
Miscellaneous refunds.

CHARGES OF COLLECTION OF REVENUE.

Excise establishments.
Rate and cess-collecting establishments.
Other collecting establishments.

GENERAL ADMINISTRATION.

Establishments engaged in general management and accounts.
Contributions towards establishment in Government offices.

LAW AND JUSTICE.

Criminal courts.
Jails.

POLICE.

Executive force.
Miscellaneous (including cattle pounds).

MARINE.

Dockyard and port establishments.
Pilotage establishments.
Ship and boat establishments.
Light-houses and light-ships.
Building, purchase, and repair of ships.
Miscellaneous.

EDUCATION.

Inspection.
Colleges and schools.
Scholarships and prizes.
Grants-in-aid.

MEDICAL.

Professional establishment.
Hospitals and dispensaries.
Vaccination.
Medical schools.

a Including repayment in those cases in which an annual repayment is stipulated or as part of the condition of the loan, but not where it is entirely voluntary. In the latter case, it comes under deposits and advances.

ANNEXURE C—*continued.*

DISBURSEMENTS—*continued.*

MINOR DEPARTMENTS.

Public gardens (establishment and other charges).
Cemeteries (establishment and other charges).
Public fairs and exhibitions.
Conservancy establishment and other charges).
Water-supply (establishment and other charges).
Statistical establishments.

SUPERANNUATIONS.

Pensions and gratuities.

MISCELLANEOUS.

Rents, rates, and taxes.
Petty establishments.
Miscellaneous.

PUBLIC WORKS.

Supervising establishment, tools and plant.
Stock not chargeable to any particular work.
Original works—
Buildings.
Roads.
Port appliances.
Other works.
Maintenance and repairs—
Buildings.
Roads.
Port appliances.
Other works.
Petty construction and repairs.

DEPOSITS AND ADVANCES.

Repayment of loans from Government.
Repayment of loans from the public.
Investment in Government Securities or otherwise.
Stock account.
Other deposits and advances.

Chapter 70.—Subsidiary Account of Special Loans.

General	1	Sinking Fund	13
Issue of Loan Money	5	Audit of Receipts	14
Subsidiary Register	7	Default	15
Loan Expenditure by P. W. Dept.	9	Annual Return	16
Payments in Discharge of Loan	10	Loans outside the Govt. Accounts	17
Periodical Account	11		

General.

1. Sums of money are occasionally advanced to corporations and to individuals by Government for special reasons, and on conditions which have generally been stated in full in the orders sanctioning the advance. The following general instructions must be taken as supplementary to those special conditions; they do not apply to advances (such as takavi or for house-building) made under standing rules.

2. These loans may be of several kinds; they may bear no interest, or they may bear an excessive nominal rate, part being carried to credit of a sinking fund: they may be repaid by fixed annual instalments including interest, or the instalment of repayment may be in addition to interest; they may be repaid by periodical instalments of not less than a fixed sum, or the condition of repayment may only be the clearing of the loan in a fixed time.

3. For each loan a separate minor head will be opened in the accounts, subordinate to the major head "Advances by way of loan to municipalities, native states, &c." These heads will be debited with the advances, and credited with the repayments, which appear in the accounts of each month.

4. (*a*) Save as provided in clause (*b*) of this rule, the local Government may make a loan from any sums which the Governor General in Council allots for the purpose.

(*b*) If the proposed loan is more than twice the yearly income of the local authority, or if the local authority be not a municipal committee or local fund corporation, or persons legally entitled to the control or management of a municipal or local fund, or if the loan exceeds Rs. 5,000, the previous sanction of the Governor General in Council is necessary. (F.D. No. 3745, dated 8th November 1879.)

F

(*b*
Gene
dated

Issue of Loan Money.

5. The following are the rules under which payments may be made (F.D. No. 4179, dated 12th November 1881):—

I.—Every loan to a municipality, port trust, native state, or other corporation will be recorded in the books of the Civil Accountant General concerned, and no part of it may be issued otherwise than under his sanction.

II.—No public department or public officer may make any expenditure or incur any liabilities against such loan funds, unless he has first

obtained in writing a statement from the Accountant General that the amount is available out of the loan funds, and has been placed in a separate account by the Accountant General, so as to be available for the proposed expenditure.

This "separate account" will be opened upon the subsidiary register, below prescribed.

III.—The Accountant General, before setting apart any part of the loan under the last rule, will ascertain that the municipality or other body who are responsible for the loan have assented to the arrangement, or that it is distinctly stated by Government among the terms of the loan.

IV.—Funds spent by any public department or officer under Rule II shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

[NOTE 1.—The Governor General in Council also desires that the Local Governments will watch the progress of outlay on all works constructed by departmental agency out of such loans, and bring to notice any tendency to an excess, and check it in due time as far as possible. If it is found that outlay in excess of the sanctioned loan is inevitable, the Local Governments should promptly review the whole financial situation and, if necessary, apply for an increase to the loan in good time, to admit of consideration by the Government of India whether the loan shall be increased or not.]

6. Receipts for loans shall be signed on behalf of the local authority in the manner in which orders for the disbursement of money on behalf of such authority are required by law to be signed. If there be no such law, such receipts shall be signed by the president or chairman and by the vice-president or vice-chairman, and by two members of the managing body or committee or local fund corporation, duly constituted and acting for the local authority. The signature of a receipt shall be deemed to be an acceptance by the local authority of the loan and of all the conditions upon which it is granted or authorised. (F.D. No. 3745, dated 5th November 1879.)

Subsidiary Register.

7. There will also be a subsidiary register in the annexed form, in which each advance and each repayment will be posted in detail from the treasury account, and in which also the account of interest will be kept—

Subsidiary Register of Loan of Rs.———*sanctioned for*———

———*in orders of G.I.F.D. No.*———*dated*———

CONDITIONS OF LOANS.

To bear interest at———per cent. to be paid (half) yearly, (of which———per cent. is to be credited as interest and———per cent. carried to credit of a sinking fund), and to be repaid by (half-yearly instalments of Rs.———in addition to accruing interest) *or* (within———years).

		Account of Principal of Loan.			Calculation of Interest on Principal.			Account of Interest Demand.		
Date.	Voucher.	Advance.	Repayment.	Balance.	Period.	On advances.	On repayments.	Amount due.	Amount Paid and Credited. To Interest.	Amount Paid and Credited. To Sinking Fund.
1878.										
April 16th	Balance	...	...	50,000	½ year.	1,000	...	1,270	...	
May 1st	..	...	...	...	...	...	..	...	270	
May 5th	7	5,000	...	55,000	164 d.	89-14	...	...	...	
June 10th	...	.	20,000	35,000	128 d.	...	280-9	...	..	
June 16th	...	...	...	...	...	...	...	...	700	
Aug. 16th	18	5,000	..	40,000	61 d.	33-7	...	...	...	
Sept. 1st		.	...	.	..	...	...	...	200	
.....	Total	...	...	...	...	1,123-5	280 9	1,270	1,170	
Oct. 16th	...	To arrear interest due Rs. 1,270, less 1,170 . . .						100		
		Interest due on arrear interest, namely—								
		Rs. 1,270, at 6 per cent., for half-year . .					39-1			
		Less 270 for 168 days . 7-7								
		700 for 122 days . 14-1								
		200 for 45 days . 1-8								
		. .					23-0			
		Net due.						15-1		
		To interest accrued on principal this day 1,123-5, *less* 280-9=842-12						842-12		
Oct. 16th	Balance	...	...	40,000	½ year.	800	...	957-13		

1. In this example the rate of interest is taken at 4 per cent., and the days for its payment are supposed to be April 16th and October 16th. The first, second, and fourth sections record actual transactions, and require no remark. In the third section, "calculation of interest," the figures show the amount that accrues and falls due upon the next periodical day. On the balance Rs. 50,000, half a year's interest, or Rs. 1,000, will fall due on October 16th; on the rest the amounts are calculated upon the number of days from the date of the transaction till the end of the half-year (see chapter 7, rule 8 (*a*), note 1); the actual amount due on October 16th is the difference between the two columns.

2. On the periodical fixed day, the account is made up in the manner shown, and the balance of principal, Rs. 40,000, and of interest, Rs. 957-13, due from the debtor, is calculated and set forth in the manner indicated.

3. It is not thought worth while to set apart separate special columns for calculation of interest due on arrear interest. The calculation, however, is made, as shown in the above specimen, in exactly the same way as on the principal, though the rate per cent. is usually higher. (See chapter 7, rule 8 (*c*).)

4. The sum of Rs. 20,000 in the foregoing example would not, in practice, be entirely credited to principal (see first note, rule 8 (*a*) of chapter 7 and rule 10 (*c*) of this chapter), but it is so entered here in order to illustrate how the account may be made up under various possible contingencies.

8. The first, second, and fourth sections of the account should be filled in, as soon as the transactions are reported, from the bank sheet or the cash account. The calculation of interest will be made at the same time by the aid of the table in Appendix L. It will be observed that these columns show the

interest that *will* be chargeable on the next periodical day, and that the amount of interest deduced upon them is not actually debitable against the borrower until the next periodical day.

1. A loan bears interest for the day of advance, but not the day of repayment.

Loan Expenditure by P. W. D.

9. In cases where the loan expenditure is, under special orders, to be conducted and controlled by the Public Works Department, debits will be communicated by the examiner in his monthly account current, for adjustment to debit of the particular loan out of which the expenditure is incurred, by transfer credit to the Public Works Department. The amount will be charged in the subsidiary register above prescribed, and will bear interest as though it had been advanced on the last day of the month in the account current of which it appears; notice of each charge should be sent without delay to the indebted body.

The loans under the above arrangements will stand on the civil books; the calculation and adjustment of interest on them, together with their recovery, devolve on the Civil Accountant General, and the action of the examiner is confined to an audit of the outlay incurred and to seeing that the total expenditure is not in excess of the sum granted.

1. It will be understood that these orders, in the peculiar case of works executed by the Public Works Department from a loan made to a corporation on the special condition that it shall be expended for a special purpose under the departmental control, in no way interfere with the procedure for ordinary cases laid down in Financial Department No. 3902, dated 31st October 1868, under which a municipaltiy wishing for the help of the department in executing ordinary works is to pay over the cost in advance.

Payments in discharge of Loan.

10. Any sum paid into the treasury simply as a repayment of the loan will be, as above provided, credited in the column of repayment; if it be simply interest, it will appear in the last column but one; but if, with interest, it include any sum of the nature of a repayment, the cases will differ.

(*a*) The interest may be at an excessive rate, of which part may be creditable to a sinking fund; the part credited to "Interest" will appear in the last column but one, and the portion credited to the sinking fund in the last column.

(*b*) The remittance may contain, in addition to interest, a sum to be applied specially to repayment; the interest portion only will be entered in the last column but one, and credited to "Interest," the instalment of repayment in column 4.

(*c*) The remittance may be a fixed sum due periodically, of which part goes to interest, part to repayment; the interest must be first credited and the balance taken as a repayment.

Nothing may be credited as repayment of principal so long as any sum is due on account of interest unpaid.

Interest for any half-year (or year) is not "due" until the end of the half-year (or year) during which it accrues.

Periodical Making-up of Account.

11. After all entries up to, but not including, the date on which interest becomes due have been made, a line will be drawn across the page. First,

the interest account of the past half-year must be made up, by deducting the amount paid on account of interest from the demand on that account entered in the "amount due" column, and bringing down "balance of interest due." Then a calculation must be made of the interest (if any) demandable on overdue interest of the previous half-year. Lastly, the second and third columns of the "calculation of interest on principal" must be totalled, and the excess of the total of the second over the total of the third carried into the "amount due" column. The total interest due, and the total principal due, will then be made up, and the account will be opened for a new period.

1. The form above given will indicate how the account may be made up.

2. If interest is payable yearly, instead of half-yearly, the account will be made up only once a year.

12. A copy of the account as thus made up, and of the new statement of demand, should be sent to the debtor.

Sinking Fund.

13. Moneys credited to a sinking fund should, as soon as may be convenient, be invested in Government securities, unless some other investment is formally authorised by law. All charges of these investments, including commission payable to the bank on purchase or sale, or on realisation of interest, must be borne by the fund.

Audit of Receipts.

14. The subsidiary register will give the Accountant General the means of seeing that both interest and instalments are repaid at the due date; and in case of delay he should at once address the officer who is in direct communication with the debtor or charged with the administration of the property or of the corporation to which the loan is made. The debtor should be warned either by this officer, or, if the loan is not on any district account, by the Accountant General, when any payment, either of interest or of principal, is about to fall due from him; but omission to give this warning, of course, gives the debtor no claim to exemption from the consequences of default.

Default.

15 The occurrence of a default in payment either of principal or of interest, if not immediately remedied, should be reported without delay both to the Government of India and to the Local Government.

Annual Return.

16. Returns in Forms 142 and 143 will be submitted annually by each Accountant General on whose books any such loans are borne, those to private persons being shown in separate sheets from those to public bodies. Before despatch these returns should be agreed with both the ledger and the subsidiary register: the entries in the former should be borne out in all respects by the latter record, and the latter will also check the interest columns of the return.

There will be no record of the progress of the sinking fund in the subsidiary register; the interest realised on the securities of the fund will be credited with the other cash receipts in column 5 of Form 142. If the invest-

ment is not exclusively in Government loans bearing interest at 4 per cent., a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

1. A repayment due, but not made, may be shown in *red* ink in the column of "Amount paid," in Form 142, but it will not, of course, affect the balance; and a footnote should be appended, explaining that items shown in red, though due, are not yet realised.

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Loans outside the Government Accounts.

17. The following rules regarding the accounts to be kept of loans granted or raised under the Local Authorities Loan Act, 1879, are extracted from Financial Notification No. 3745, published at page 721 of Part I of the *Gazette of India*, dated 8th November 1879, and apply to loans raised by these authorities outside the Government accounts, as well as to loans received from Government.

"XVII. (*a*) The accounts of every loan shall be kept by the Accountant General of the province in which it is made.

"(*b*) The local authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

"XVIII. An annual statement of all loans granted or raised under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year, in each province or under each Local Government, shall be prepared by the Accountant General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such statement shall be published in the local official Gazette."

In these cases, accounts should be obtained from the local authorities by the Accountant General, such as to enable him to prepare the statement prescribed in Rule XVIII, and no more These accounts are to be kept quite distinct from those of the loans granted by Government under the Act, and should be reported in a separate annual statement (142).

Chapter 71.—Verification of Balances.

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Form of Statement.

1. The accounts of the year are not complete until the balances upon the ledger under the debt heads, and the outstandings under the remittance heads, have been verified. Accordingly, after the despatch of the final account for March, and in anticipation of the formal closure of the books, an explanatory statement of closing balances will be submitted to the Comptroller General in the form of a general report, which will take up each of the heads in succession. The report (which, as soon as completed, should be printed) should contain:—

(1) A statement of each ledger balance which is to be explained.
(2) An explanation of the nature and conditions of the liability involved in it.
(3) A statement of the nature of the detailed accounts kept of the transactions with it; and how far the final results of these detailed accounts work up to, and agree with, the balance on the ledger.
(4) Information as to whether the person or persons by or to whom the balance is owed admit its correctness; and if they do not, where the difference lies. This would not apply to such items as deposits or ordinary advances, but it should be explained how far the latter are believed to be really recoverable. Part of the explanations under heads (2) and (3) would necessarily be the same year after year; and there is no occasion to repeat every year the same information.

The report is due immediately after January 1st of each year; but a great part of the work can and should be done, even before the completion of the final account for March. It should be taken up by the Accountant General personally. (F.O. No. 2236, dated 13th August 1880.)

The following rules give directions as to the verification required in several cases, and will indicate what is required in the cases not specifically mentioned:—

Incorporated Local Funds.

2. The separate balances entered in the subsidiary accounts prescribed in chapter 68, rule 33, must each year be communicated to (and, if necessary, accepted by) the officers charged with the administration of the funds.

Special Loans.

3. The ledger balance should be verified against the outstanding principal of the loan shown in the special loan registers. It should also be stated that

the balances due at the end of the year (or if, in the case of any loan, another periodical date is fixed for making up the account, then at the last previous date of making up the account) have been communicated to, and not been objected to by, the debtors.

Service Funds.

4. The balances should be compared and reconciled with those in the account current sent in by the trustees or managers. There are sometimes large differences arising from the trustees crediting, in their accounts of the year, interest which is not really payable to them till April 1st.

Savings Bank Deposits.

5. The amount on the ledger should be verified against the balances made up on the savings bank accounts. For the district savings banks, of which the accounts are checked by the Comptroller General, the reconciliation will be made in communication with the savings bank branch of the Comptroller General's office. Regarding presidency savings banks, see chapter 76, rule 5.

1. The balance on the presidency savings bank accounts includes credit of interest for the year of account; but, as interest is not due till April 1st, it is not credited in the Government accounts until the subsequent year.

Excluded Local Funds.

6. The verification is the same as under rule 2; that is to say, the balance must equal the aggregate of the separately verified balances.

Deposits.

7. For deposits, of which full detailed record is kept after the posting and comparison of the repayments of the fourth quarter (under chapter 41, rule 4), the receipts of the current year will be posted in the broad sheet there prescribed, in the column headed "Balance outstanding on April 1st." The cross-totals of the repayments will be cast up into the column "Total repayments," and the "Balance outstanding on March 31st" deduced and entered.

sheet.

The first and third of these balances should also be compared with the statement of lapses and the account particulars.

8. It is necessary, however, to keep a separate record compiled from the detail books, in order to facilitate the comparison between the separate balances at credit of each officer and the aggregate appearing on the ledger. This may most easily be done by the maintenance in the deposit check section of a broad sheet similar to that prescribed in chapter 69, rule 3, for municipal funds, in which a separate line will be set apart for each officer who submits returns. The totals of the monthly columns must be compared with the monthly figures in the consolidated abstract, and the balances brought out in the last column are capable of verification on one side against the separate outstanding details, as prescribed in the last rule, and on the other side in their aggregate, against the ledger balance. On the payment side, columns should be provided for making quarterly totals, which should be posted into Form 98, mentioned in chapter 41, rule 4.

1. As local mistakes will be corrected by transfer entries, there must be on each side a line for transfers, and the details which make up its figures in any month should be interlined in red ink against the officer whose account is affected. The annual credit of lapses being affected by means of a transfer entry will thus be brought into this statement.

9. The balance of personal deposits must be verified by addition of the separate balances shown in the returns for March (as checked by the account office), and it must be seen that they are, in each case, certified in the manner prescribed in chapter 17, rule 22.

1. The maintenance of a separate broad sheet, after the method of rule 8, will not be worth while unless the accounts are very numerous.

Advance Recoverable and Suspense Accounts.

10. Rules have already been given (chapter 47, rules 23 and 28) for testing the accuracy of the balances brought forward in the objection books, and shown in the broad sheet of balances under Advances Recoverable and Suspense Balance. The ledger balance should be certified to agree with the totals of the balances shown in those broad sheets.

11. In the case of advances to cultivators, and similar advances which do not enter the objection book, the balance should be proved by obtaining from each local officer who has authority to make such advances, an acknowledgment that the amount outstanding against him on the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

Permanent Advances.

12. The amounts remaining unadjusted upon each district (and other) account in the register (Form 102) must be verified by means of annual acknowledgments from every officer concerned (see chapter 5, rule 4, and chapter 44, rule 8). The aggregate of the outstandings should be made up from the register and tallied with the ledger balance. But the details should show in a tabular form the amount in the hands of each officer in each district.

Cash Remittances.

13. The balances under the cash remittance heads are composed of credits unadjusted by debits, and debits unadjusted by credits. Of these unadjusted items a complete list should be made out showing the month to which each item belongs. The net totals of these statements should correspond with the ledger balances, and should be submitted in support of the explanatory statement (rule 1).

Bills.

14. The verification should be made separately for the four classes, *viz.*, supply bills, local and foreign, and remittance transfer receipts, local and foreign.

After the credit of lapsed bills to Government (chapter 42, rules 14 and 21), the amounts of the outstanding bills should be carried, in the issue lists, into the balance column. The balances of each year's bills, added to the total payments of the same year's bills, should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the

end of last year (in respect of bills of the two former years); and this agreement should be complete both for the whole and for each district or province drawing.

15. The forward balances will then be posted into statements (form below), of which the totals ought to agree with the provincial ledger balances.

The statements will be despatched to the Comptroller General on the 1st September, in anticipation of the explanatory statement of balances.

Abstract Statement of * *outstanding on 31st March 1880.*

District or Province drawing.	Outstanding on account of			Total outstanding.
	1877-78	1878-79.	1879-80.	

The monthly details for each district or province should be filed with the office copy of the above statement.

* *Insert* Supply Bills *or* Remittance Transfer Receipts, Local *or* Foreign.

Remittance Heads.

16. Instructions regarding the explanations of the balances outstanding under accounts current exchanged with other civil account offices, or with the Examiner, Public Works Accounts, or with the Military Department, are contained in rule 18, chapter 59. The annual report should merely note how far the outstandings of each account current have been explained, and whether they are likely or not to be soon adjusted.

Personal Accounts.

17. The balances under the personal accounts are to be agreed with the balances acknowledged by the various officers in the periodical cash balance reports, as corrected for remittances in transit.

Post Office Charges.

18. As regards the adjustment of post office charges, the resolution of the Government of India, No. 3126, dated 20th April 1872 (reprinted with Circular No. 142), directs that "the postal department shall furnish annually to the Comptroller General a detailed account of its receipts and disbursements reconciled by necessary memoranda with the treasury transactions," and that "in forwarding these appropriation accounts to the Financial Department, the Comptroller General shall report that the reconcilement is complete." Although the burden of reconciliation lies exclusively on the Comptroller, Post Office, the provincial Accountant General is bound to lend every aid in his power by prompt attention to the calls of the post office department.

Chapter 72.—Resource.

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Distribution of Funds.

1. It is a principal part of the duty of an Accountant General to devise all the means which his experience may suggest to reduce and economize the balances in the treasuries in account with him, without, of course, resorting to measures which must result in useless expense, as, for instance, bringing away from any treasury funds which must shortly be supplied to it again. He should make it his constant care to concentrate all the spare resources of the treasuries in account with him in some convenient receiving treasury or treasuries, and should keep the Comptroller General always informed of the amount which is thus ready at his disposal for the general service of the Empire.

1. The resolution from which the preceding paragraph was extracted called for a report on the minimum aggregate balance for each month necessary for the working of each province, and directed the Accountant General to "set forth any practice of the administration, whether imperial or provincial, which in his judgment makes a larger working balance necessary than would otherwise be necessary."

2. The following rules are prescribed with reference to Financial Department No. 1526, dated 6th April 1881 :—

(*a*)—On receipt of the cash balance reports, the Accountant General will determine what amounts he can place at the disposal of the Comptroller General, and will move them, if necessary, towards the central treasuries,—that is, those treasuries which are conveniently accessible by railway or otherwise.

(*b*)—The amounts thus placed at the Comptroller General's disposalwill be recorded in the appropriate part of the cash balance report. They are still to be borne upon the Accountant General's balance, and the Accountant General may move them, if necessary, to any other treasury where they will be, with equal or greater convenience, obtained by the Comptroller General; but he must always be in a position to surrender the whole amount at once, if called upon to do so by the Comptroller General.

(*c*)—The Accountant General may not of his own motion withdraw any part of the balances thus appropriated. If unexpected demands render it necessary to recall some of the money, he will apply to the Comptroller General, in the same way as if the demand were for transfer of money from another province. The Comptroller General will always reckon that the Accountant General can upon demand supply him the funds marked as appropriated in his last cash balance report, unless he has given up his claim to any part of them, in accordance with this provision.

(*d*)—The Comptroller General will note the amounts at his disposal, as the cash balance reports are received; and will make entry of them in the monthly note of resources. Subject to the instructions conveyed in this note, each cash balance report will afford a new starting point.

(*e*)—No local surplus need be reported as "appropriated" if it is likely to be locally required within the same or the next month. Subject to this consideration, the amount reported each month should nearly represent the excess of the actual over the "minimum" balance.

Remittances.

2. The Accountant General will be able to direct the movement and supply of funds within his circle by watching the resource estimates and cash balance reports received from his treasuries. A scrutiny of the former especially will enable him to arrange beforehand any steps necessary to supply, or withdraw, funds from any treasury, whether by remittances, or by bills, or in any other way.

3. The form on which remittances are most conveniently ordered is a printed one in counterfoil (see chapter 29). Of orders of remittance issued by the Accountant General no register need be kept, as the counterfoil of the remittance order shows the particulars and date of execution of each. This counterfoil should not be used in the compilation of the accounts, and need not include any information as to short remittances, or their adjustment.

On the other hand, the remittance check register, prescribed in chapter 43, should not be handled by the resource department.

1. In ordering remittances by rail, the Accountant General will warn the Treasury Officer (unless the information has already been communicated) of the rates of carriage, and the conditions with regard to free guards, on the several lines over which the remittance will pass.

Telegraphic Remittance Register.

4. In addition to the remittance audit register based upon the accounts, the Accountant General will maintain a telegraphic remittance register, one for local and one for foreign remittances; which will be made also to serve as a register of remittance orders. The following will be the form of the register for local remittances:—

Remittance order . . .	1. No 2. Date of issue. 3. Amount. 4. From what treasury. 5. To what treasury.
Telegraphic advice from remitting treasury.	6. Kind, *i. e.*, coin; notes; bank transfer; or currency transfer. 7. Amount remitted or paid. 8. Date of charge in cash book.
Telegraphic advice from receiving treasury.	9. Amount received. 10. Date of credit in cash book. 11. "Cleared," or "Balance."

The register will be separately kept for each month.

5. The last column will be filled up as soon as possible after the end of each month; all remittances cleared or responded to *within the month* being thus written off, and the "balance" items (that is, the details of remittances in balance) being carried down into next month's register. The excess against these balance items of the entries in column 7, over column 9, is the amount under Local Remittance, which is to be added to the sum of the cash balances at treasuries, to give the total provincial balance for the cash balance report.

6. The foreign remittance register will be in the same form, save that column 11 will show "date of telegram to Comptroller General." It will also be kept separately for each month.

The Accountant General must be careful to post in it, not only orders which he issues to treasuries, but also foreign remittances made by himself as paying or receiving officer.

Advice to Comptroller General.

7. In the case of local remittances, the register is intended for use only as a supplementary check, and the account check prescribed in chapter 43 must proceed independently of it. In the case of foreign remittances, on the other hand, the amounts are written off the account finally under the head "Foreign Remittances," subordinate to "Accounts between presidencies;" and the adjustment left to the Comptroller General, Central Office.

8. The Accountant General must, therefore—

(1) telegraph to the Comptroller General all receipts and payments as he receives the advices from the treasuries—the form of telegram being :—

"Foreign Remittance." Amount . { Name of paying Treasury or "Bank," or "Currency."

Name of receiving Treasury, or "Bank," or "Currency." } Date of entry in Local Cash Account.

[*N. B.* (*1*).—When remittances are made by bank bills, the telegrams will continue :—"Bills (date)"—the date being the date of the drawing of the bill.]

[*N. B.* (*2*).—In the case of Bengal and the Comptroller, Indian Treasuries, the advice may be by post, and not by telegram.]

(2) As soon as his provincial accounts for the month are made up, send the Comptoller General two lists, namely, one of the debits and one of credits to the head "Foreign Remittances," showing (1) amount, (2) kind, (3) name of paying treasury, or "bank," or "currency," (4) name of receiving treasury, or "bank," or "currency." This list will serve to the Comptroller General as a check upon the postings made from the telegraphic advices, and it must exactly agree with the entry in the Civil Accounts under "Foreign Remittances."

9. Payments made to the Opium Department, from treasuries in the North-Western Provinces, are not to be dealt with as foreign remittances. They will continue to be debited to Bengal as opium remittances.

Provincial Resource Estimate.

10. After examination of the district resource estimates (see chapter 29, rule 2), and their correction for any intended remittances, or any demands or receipts otherwise known to the Accountant General, the resource estimate for submission to the Comptroller General will be prepared, showing the actual cash balance on the 1st of the month, the estimated receipts and payments of the province for the current and following months, and the closing balance only of the third month, omitting the transactions of that month (Form 144).

11. The Accountant General must not consider himself bound to accept the district officers' figures. A comparison with the statement of "treasury transactions" for the corresponding months of the past year, or other facts known to the Accountant General, may give sufficient cause to alter the totals.

12. The following rules should be followed in compiling the estimate :—

(1) The figures under "Miscellaneous Remittances" should be the same on both sides.

(2) The figures under "Local Bill Remittances" should also be nearly the same, because what one treasury issues, another is pretty sure to have to pay.

(3) In departmental accounts, either the figures of the departmental accounts should be included in the estimate, or the amounts received and issued on account of the department concerned (customs, salt, &c., and, in one or two places, pension-paying offices) should be shown as "Revenue and Expenditure," and not as "Remittances."

(4) Presidency payments should be shown against the service heads.

(5) Incorporated local funds should be taken under the service heads, and excluded under the debt head.

(6) Council bills are to be charged on receipt of advice to "Council Bills," one of the heads of the "London Account." Bombay should estimate for current month the actual allotments known through "Reuter," and for future months, one-third of the total estimated drawings: it will estimate the complete payments of each drawing to be made on each Tuesday. Madras will estimate nothing.

(7) Special payments, or receipts expected and included in the estimate, should be specified in a note.

13. The estimate should be despatched by the 17th of each month, and where the treasury banks with a branch of the presidency bank, the Accountant General should advise the bank's agent of the estimated cash balance of the treasury for the following three months, being an extract from the resource estimate.

14. When the estimate cannot reach Calcutta on the morning of the 20th, a telegram (deferred) should be sent in advance of the estimate, giving (in regular order, and without description) the ninety-nine figures quoted in the resource estimate form. If any figures over Rs. 5,000 are not provided for in one of these ninety-nine, they can be quoted by name, in their place, and important explanations may be added. Care must be taken to enter the word *Nil* when any of the ninety-nine figures are blank.

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15. The district resource estimates should be laid away in district files, which may be destroyed after a complete year; but, before they are laid aside, the figures of the closing cash balances of each month should be entered in a register of the form prescribed for the three months' estimate submitted to the Comptroller General; a page will be set aside for each month, and the columns will show the successive anticipations and the actual balance. At the time of ordering any cash remittance, it may be entered in red ink in this form, and if, after allowance for these remittances and for any unusual amounts of credits granted to other departments, the actual cash balance in any district should differ largely from that expected, the treasury officer should be called to account.

Cash Balance Report.

16. The provincial cash balance report (Form 145) is a compilation from the reports received from the Treasury Officers. It must be despatched, without fail, on the 12th of each month to the Comptroller General, and its despatch must not be delayed owing to the non-receipt of one or two of the treasury reports: in such cases the figures must be estimated, and on receipt of the missing reports, the necessary corrections can be advised. In advance of its despatch a telegram must be sent to the Comptroller General on the 8th, in the following form: "First May, 8,464—16,928." First May is the date of the balance; 8,464, the number of thousands of rupees; and 16,928, twice that number. In the event of there being any considerable difference between the amount retained for local use and the estimated minimum for the province, the reason should be briefly stated at foot of the report.

1. In Madras and Bombay two figures should be added to the telegram required by this rule, *viz.*—

First.—Number of thousands of rupees of Council bills included in the estimate of last month, but not actually paid.

Second.—Twice the said figure.

Departmental Balances.

17. Cash balance reports in full detail are received from the officers who

render departmental accounts (chapter 53), although their balances are not included in the provincial cash balance report. The resource section will examine and compile them separately (in less detail than the treasury reports), and will make over this monthly compilation to the book department, where it will be filed. It will be compared each month by the book department with the debit balance of the ledger head "Departmental Balances," and the agreement certified upon it.

Small Coin Depots.

18. The following rules regarding the formation of depôts and sub-depôts for the receipt and issue of small silver and copper coin are extracted from Financial Notification No. 1980, dated 22nd March 1878, published in the *Gazette of India* of the 23rd idem:—

"2. All legal tender copper coin, and all silver coin which is legal tender only for fractions of a rupee, shall be received in the first instance, if coined at the Calcutta Mint, by the Comptroller General; if coined at the Bombay Mint, by the Accountant General, Bombay; and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay respectively, where depôts of these coins shall be formed and supplied by the Mints from time to time, upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other Offices of Issue of Paper Currency, and at such other treasuries as the Comptroller General may direct.

"3. Legal-tender copper coin, and silver coin which is legal tender for only fractions of a rupee, which may accumulate in any treasury or at any Presidency bank or branch of a Presidency bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

"4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money, or included in any return of money, in the public treasuries or at credit of the Government.

"5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to treasuries from the nearest depôt or sub-depôt; but indents should not be made for such coin in excess of what is necessary to meet current local demands.

"6. As soon as legal-tender copper coin or small silver coin is issued from a depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the treasuries or banks, under para. 3."

Issues from sub-depôts should be made only on orders of the Accountant General, and for the return of coin into sub-depôts the orders of the Comptroller General are required (see para. 3 quoted above).

The accounts of the depôts are dealt with as a departmental cash account (see chapter 53).

Small Coin Supplies.

19. The Accountant General's estimate of small coin required for the service of the year should be based upon a consideration of the district figures, and of the accounts of the small coin depôts. These will show him where coin is required for issue, and where a surplus of it is being received. He should communicate to the Comptroller General, in January, the following figures for his province:—

(1) Stock in the province, both treasuries and depots, on December 1st, 1880.
(2) Additions, (1) by new coinage delivered from the Mint, (2) by receipts from other provinces.
(3) Total.
(4) Remittances to other provinces.
(5) Stock on December 1st, 1881.
(6) Total.

(7) Difference between (3) and (6), being the net absorption, or excess, in the province.
(8) Estimated further requirements in 1882.
(9) Estimated excess stock available.

Of Nos. 2 and 4, details should be quoted.

20. Under ordinary circumstances, the following minimum stock is enough for a large province :—

Half rupees, 2 lakhs.
Quarter and eighth rupees, together, 3 lakhs.
Single pice, 2 lakhs.
Half pice and pie pieces, together, ¼ lakh.
Half annas, small quantities only, as they are hardly used, except in Southern Bombay.
Burma and Assam require only half of the above stock, and Central Provinces even less.

New supplies of coin should not ordinarily be required unless it is foreseen that the stock will be reduced considerably below the above figures.

21. Bengal, Burma, and Assam are always easily supplied from the Calcutta depôt: the supplies required for the other provinces should be indented for in quantities of not less than half a lakh at a time. The requirements of the Central Provinces are small, and can usually be met from Allahabad or Bombay.

22. Copper coin (except double pice) is supplied to native states, under orders of the Comptroller General, on payment of the full nominal value less transit charges from the place of supply to the place where the native state requires it; that is to say, the native state is debited with the full nominal value, but is allowed to recover from the Government any charges which it bears in conveying the copper from the depôt or treasury where supplied, to its own depôts or treasuries.

When an issue is made to a native state, the nominal amount should be charged to the native state, under "Account current with native states;" and when it presents its statement of charges, vouched by the political officer concerned, the amount should be credited to it by debit as "Conveyance of copper coins."

Unless the political officer concerned promises early adjustment of the account, fourteen annas of the value should be recovered before delivery of the coin, leaving two annas to be adjusted against the transit charges.

23. Copper coin to the extent to which it has been issued under rule 22 will be received back from any native state at any depôt, at its nominal value. But if issued under the orders of September 15th, 1881, at less than nominal value, it will be received back only at the value at which issued.

Returns regarding Currency Notes.

Treasury Statistics.

24. When all the quarterly reports regarding receipt and issue of currency notes (see chapter 28, rule 16) have been received, the totals for the province should be made up and reported to the Head Commissioner in the same form, but without balances.

25. The Banks of Bengal, Madras, and Bombay, and their branches where Government bank with them, will also furnish, through the provincial Accountant General, a quarterly report of foreign circle notes received from the public in payment of Government dues.

1. This order does not apply to the branch banks in British Burma, as that province is not included in any particular currency circle.

Classification of Treasuries.

26. Each district cash balance report contains a note of the number of working days on which the treasury did not notify that it was prepared to cash notes.

The Accountant General submits to the Head Commissioner of Currency an annual return due on the 15th April, classifying the treasuries as follows:—

(*a*) Treasuries which were able throughout the year to cash notes at all times to the extent of the public demand on them.
(*b*) Treasuries ordinarily able to cash notes on presentation.
(*c*) Treasuries at which this accommodation could not usually be given.

Analysis of Balances.

27. The Accountant General will submit direct to the Head Commissioner as soon after 31st December as possible, a statement, in the following form, of the proportion of cash and notes held in the treasuries and branch banks in each currency circle.

The balance to be shown in the case of a treasury which banks with a branch bank is the cash balance of the bank, whether it is less or more than the balance at credit of *the Government* account.

Details of the Cash Balances, on 31st December, of the Treasuries and Branch Banks situated in the Circle.

Home Notes—	
5 Rs.	
10 „	
to	
10,000	
Foreign Notes	
Total Notes	
Rupees and half rupees	
Total .	

A similar statement should be sent separately for the head offices of the presidency banks. The statistics of these banks should not be mixed up with those of the treasuries in the same circle.

Chapter 73:—Budget.

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1. The history of a budget extends over three years, and, consequently, three budget estimates are at each time before the Accountant General for different purposes.

Collection of Details.

2. Soon after the beginning of the year forms are issued to local officers, wherein they may prepare complete estimates of the charge during the next year on account of the salaries and contingencies of themselves and their establishments. As each Local Government has power to make its own arrangements, it is not always the Accountant General who has to issue, receive, and collect these forms (see chapter 9, rule 2), and the following rules must be read subject to any such local arrangements.

3. Ordinarily, it is found convenient for the Accountant General to issue forms for the new estimate, and he sometimes utilises for this purpose those on which he notifies (under rule 15) to the several officers their grants for the current year. The estimates of some officers are returned to the Accountant General direct, but it is desirable that all those of one department should first be reviewed, and, if possible, consolidated, by the head of that department, or, at all events, by the local controlling officers.

But in one province the several sections of the budget estimate reach the Accountant General only after they have been reviewed and approved by the Local Government.

1. Where salaries and other charges are divided in a fixed proportion between two heads, the whole charge may be shown in the local (district) estimate against the one head; in the general estimate prepared for Government, it will, of course, be divided.

4. The estimates under "Territorial and Political Pensions" and "Superannuations" are prepared in detail in the account office, by deducting the lapsed pensions (including transfers) from, and adding the new pensions to, the estimate of the current year. A special register of new pensions (Chapter 39, Rule 9) is maintained to assist in this preparation.

1. The budget estimate, it will be observed, will not be corrected by the lapses and grants of the account year, but only by those registered between the dates of the preparation of the former and of the new estimate. The grants of the year recorded in the register prescribed in Chapter 39, Rule 9, should be totalled in red ink, and in the column "Annual amount of each pension removed" a total should be made—also in red ink—of all the lapses up to date; the lapses of the past year will be ascertained by deduction of the total of lapses which was made last year from the total made this year.

2. After preparation of the budget, it will be well to check the estimate by the details of the pensions outstanding on account of each department, and the totals of these and of compassionate allowances together by the total amount actually payable according to the register of permanent pay orders issued. In the column of lapses will be shown all pensions transferred for payment in another province.

Page 565.—Insert Rule 5A—

5A. The Comptroller, India Treasuries, should not insert in his estimates the following items :—

Revenue and Expenditure of Imperial Post Office.
" " of Telegraph Department.
" " of Imperial Marine Department.
" " of Guaranteed Railways.

Interest on overdrawn Capital of Guaranteed Railways.

Interest payable on Railway Funds and on Railway Revenue Account.

Exchange upon Guaranteed Railways Capital Account and Exchange adjustment for Revenue Stores.

Exchange on Postal Money Orders.

Superannuation Receipts and Pensions of the Imperial Marine Department.

Railway Funds.

Although these items are not in the body of the Comptroller's estimates, the necessary additions on account of them will be made by the Financial Department and the Comptroller General in the Budget notes, and the details afterwards corrected accordingly.

No Budget note is required of the Comptroller of India Treasuries on the following heads :—

1. Interest, 49. Exchange, F. Famine and Reduction of Debt, Permanent Debt, Secretary of State's Bills.

They will be disposed of by the Comptroller General in a separate note submitted to the Financial Department. (*2nd List.*)

Compilation.

5. The forms being returned to the Accountant General should be reviewed, checked by statements of sanctioned establishments prepared in his office, made the subject of any necessary correspondence, and then compiled into the prescribed form for submission to the Local Government. The forms are supplied by the Comptroller General.

1. It may be well to describe the plan on which compilation is most conveniently effected for record; for each minor head a foolscap book is prepared, divided by columns and lines, in which a column (or a line) is assigned to the figures of a district (or a detailed head), the detailed heads (or the district names) being entered to the left. Which of these shall appear on the lines, and which in the columns is a question for local consideration; the cross, as well as vertical, totals have to be made, and, as there is certainly more risk of error in cross totals, the columns should be assigned to districts or to detailed heads, as either is the more numerous.

2. Unless there is some known reason to the contrary, the sum entered below should be provided under Refunds and Drawbacks:—

India (General and Political)	3,00,000
Central Provinces	60,000
British Burma	2,20,000
Assam	50,000
Bengal	9,70,000
North-Western Provinces and Oudh	2,40,000
Punjab	1,30,000
Madras	2,80,000
Bombay	7,50,000

Revised Estimate.

6. The form for the budget estimate of next year includes columns for showing the actual results of eight months of the current year (obtained, of course, from the actual accounts), and the "revised" estimate for the twelve months.

The revised and later estimates should be based on figures obtained by adding to the ascertained actuals of past months of the current year those of the closing months of the past year; correction should be introduced from what is known, or can be ascertained, of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years.

1. Except under the largest heads, nothing is likely to be gained by carrying the estimate below minor heads, nor are estimates in district detail likely to be of any use, though heads of departments may often be consulted with advantage. District officers should, however, be pressed to notify at the earliest moment any facts likely to affect the outturn of the year.

7. In compiling the figures, both under the budget and under the revised estimates, the totals of major heads must be worked to even thousands of rupees.

Explanations required.

8. The Local Government is responsible for the budget (chapter 9, rule 1), but the Accountant General is required, after personal scrutiny, to prepare for the information of the Local Government, and for record in his own office, a full explanation of the figures. The explanation must also include the revised estimate, for which, in the absence of special orders, the Accountant General is solely responsible.

Budget Estimate for Next Year.

9. The following rules should be strictly observed :—

(*a*) The explanation of the figures should be given on a separate foolscap sheet, wherein, in two columns, should be shown increase and decrease on each minor head, the remaining space being reserved for the explanation. Differences between the new budget estimate and the regular estimate of the current year are more important than those between the former and the budget estimate of the current year, and should be fully explained.

(*b*) It is not sufficient to explain merely variations from the previous year: an item may have been once passed or omitted as an exceptional case, and its repetition or continued omission may require to be accounted for.

(*c*) Variations in the columns of numbers must be explained, as well as those in amounts.

(*d*) The style of the explanations should be as brief as is consistent with clearness; and if any of the variations to be explained rest on an order of Government, the number and date of that order should be quoted.

Revised Estimate for Current Year.

10. The following rules apply :—

(*a*) The remarks must be written on the interleaves of the budget estimate form, and placed in every case exactly opposite to the figures to which they refer, and must explain clearly the difference (if any) between the budget and revised estimates of the current year.

1. If there be not sufficient space for the explanation, it should be summarised in this place, and reference given to the separate memorandum where fuller details will be found.

(*b*) The figures given must be those expected in the actuals, irrespective of Government orders or sanction.

1. This rule applies to the amount shown against refunds in the revised estimate, though the provision in the budget has been exhausted.

(*c*) Special attention should be drawn to cases where the budget provision for charge is likely to be exceeded, and any steps taken in consequence should be noted.

General.

11. The original figures of the current year's budget must be left exactly as printed. If, for example, an additional grant have been made, this will be a reason for increasing the revised estimate, but cannot alter the fact that the budget did not include it.

12. The compiled budget of major and minor heads is to be submitted to the Local Government, for transmission to the Government of India in the Financial Department; and the detailed explanations mentioned in rules 8 to 10 are not to be forwarded with it, but, in lieu, a note upon the

estimate under each major head should be submitted in accordance with the following instructions:—

(*a*) A separate half sheet of foolscap should be appropriated for the note on each major head, which should be drawn up in the following form:—

In rupees, omitting 000-s.

	First Months.			Last Months.			Total.
	Eight.	Nine.	Ten.	Four.	Three.	Two.	
Accounts							
1877-78							
1878-79							
1879-80							
1880-81							
1881-82							
1882 83							
Estimates.							
1883 84, Original							
„ Revised							
„ Regular							
„ Proportional . . .							
1884-85, Original							

Half page to be left blank for explanations.

(*b*) The statement prefixed to each note shows, first, the actual entries in the accounts for the first eight, nine, and ten, and the last four, three, and two, months of the preceding five years. Ordinarily, when he prepares his note, the Accountant General will have before him the accounts of at least eight months; and he should always enter under each head the latest figures at his command. The Accountant General, Bengal, should exclude from the revenue head *Opium* in this statement the revenue from opium sold by auction for export beyond sea, which he should estimate and add separately upon the latest information in his possession. So also the transfers under *Superannuations* from the military and medical funds should be eliminated.

(*c*) Following this, are set forth the original, revised (if any), regular, and proportional estimates of the current year, and, then, the first estimate for the coming year.

The proportional estimate is made arithmetically, as follows:—

Let b be the amount recorded in the accounts of the current year to the end of the latest month of which the figures are known;

a the amount recorded to the same date of the preceding year, or, if the figures of that year were abnormal, then of the latest year of which the phenomena were normal;

c the total amount recorded in the accounts of the year from which a is taken; and

d the proportional estimate.

Then $a : b :: c : d$.

(*d*) If the amount under any head of account is fixed, as, for example, Tributes; or if the entries are subject to no regular influences, but are irregular and fluctuating, then the proportional estimate and the monthly figures of earlier years should be omitted as inapplicable.

(*e*) The figures entered in the prefixed statement for former years should range and correspond exactly with those to be estimated, both in character and as to the periods to which they belong. If any change is made in the constitution of any head of any account by the addition or deduction of items, the figures of the earlier years should be re-adjusted in the same way, the principle being carefully kept in view that like things must be compared with like.

(*f*) The statement being arranged for use, the Accountant General should, in the first place, notice briefly any abnormal facts or influences affecting the figures which it contains, and then compare his revised and first estimates successively with the figures of former years bearing in mind the following intructions :—

I.—Revised Estimate.

(1) There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last four, three, or two months of the current year, with the accounts recorded during the same four, three, or two months of preceding year, primarily, of the last preceding year.

(2) If, according to the revised estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation must be definitely stated.

(3) On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the revised estimate shows no corresponding difference during the residual months, the Accountant General should state his reasons for thinking that the difference experienced in the earlier months will not continue. In such circumstances, the proportional estimate is *primâ facie* the best.

(4) As no question of the provision of ways and means depends upon the revised estimates, there is not, as there is when making the original estimates, any occasion for caution; the one object to be kept in view is to ascertain the probable eventual results as exactly as possible. A mistake in the revised estimates is as inconvenient on the right side as on the wrong side.

II.—First Estimate.

(5) The reason for any variation of the new estimate from the revised estimate must be fully explained. *Primâ facie*, and subject always to any known disturbing influences, the revised estimate is the best guide to the new estimate.

(6) The immediate practical purpose of the original estimates is to ascertain what ways and means must be provided for the service of the year. As it is essential that such provision should be adequate, care should be taken to avoid rash or sanguine estimating. At the same time, the object is still to ascertain the ultimate facts as truly as possible; and estimates habitually and largely more unfavourable than the facts defeat themselves, and are only less mischievous than too favourable estimates.

(*g*) The tests to be applied in the notes now prescribed are chiefly arithmetical and mechanical. The result should, accordingly, be carefully corrected by any known circumstances likely to affect the figures abnormally. The ultimate use of mechanical tests will not enable an Accountant General to dispense with the detailed preparation of the estimates which is essential to his having an intelligent grasp of the facts and figures with which he is dealing. At the same time, it is not absolutely necessary that his final estimates in these notes should correspond exactly with his detailed estimates. If his final estimate differs from the aggregate of his detail estimates under any head, he can adjust those to his final estimate at leisure if he is not prepared to do so at once, which, if possible, will be the more convenient course.

(*h*) The notes should be complete, omitting no important or essential fact; but should not refer to petty details, and should be as concise as is consistent with the object in view, namely, that the reasons for each estimate shall be fully on record.

Despatch.

13. The budget estimate with the notes must be despatched by the 15th [illegible]nuary, a duplicate being communicated on the same date to the Comptroller [illegible]ral in Calcutta. A week has been added to the time originally given, in [illegible]to allow the Accountant General to review the budget and the revised [illegible]mate in the light of the actuals of eight months. After its despatch the [illegible] General will use every exertion to despatch the monthly ac[illegible]he utmost promptitude, and will telegraph any facts likely to [illegible]timate as soon as they are discovered.

[illegible]howing the de[illegible]
[illegible]et result sho[illegible]

The municipal and excluded local fund estimates should be forwarded on the 15th February, and any other estimates on the 18th idem.

1. Monthly telegrams of actuals are not required, unless specially called for

Subsequent Procedure.

14. After the estimate has reached Calcutta, correspondence may then ensue between the central and local authorities on the subject of the figures proposed. The successive revises of the Financial Secretary, and any calls for information by the Comptroller General, should meet with prompt personal attention at the hands of the Accountant General.

15. Finally, the budget figures for the several provinces and for the Empire are fixed, and communicated to the Local Governments. As soon as the details are printed, they are sent to the Accountant General, who communicates extracts as prescribed in chapter 9, rule 4.

Cash Requirement Estimate.

16. Meanwhile the cash requirement estimate must be prepared by the Accountant General and despatched on 15th February to the Comptroller General with the note prescribed in paragraph 12 of Financial Resolution No. 642, dated 6th February 1880.

It will be prepared on forms supplied by the Comptroller General. Its opening pages show the budget heads of receipt and charge, with five columns, *viz.*—

(1) the budget figures of the coming year;
(2) the revised estimate;
(3) the actuals of 8 months;
(4) the budget estimate for the current year, and
(5) the actuals of the past year.

The receipts and outgoings under all the debt and remittance heads are detailed on the following pages; the heads are entered in the left-hand column, and nine vertical columns are provided, *viz.*, three under each of the heads "Receipts" and "Outgoings" for (1) the estimate of the coming year, (2) the revised estimate of the current year, and (3) the actuals of the past year; then follow columns for the net receipts and net outgoings of the coming year, and for remarks. The statement closes with an abstract cash requirement estimate in which the figures are collected under major heads, and the cash balance expected to close the year worked out; in this abstract the columns provided are the same as in the opening pages.

1. The figures for the new year under debt heads should be based on those of the last three years, but corrected by any information obtainable from other sources.

2. Regarding the estimate under advances, see chapter 9, rule 8.

3. In the section "Remittances" the Accountants General are required, in the budget estimates, to estimate only "Local bill remittances" and "Account between India and England." No estimate is required under "Local cash remittances" (which should be left blank), or under Foreign Remittances, or under Account Current with other provinces, or under Issues to or Receipts from other Departments, but the whole of these heads should be simply bracketed together, and a net figure placed against them which will be such as to bring out a usual and ordinary balance at the end of the year.

4. For each of the principal heads in the cash requirement estimate (see General Note of Comptroller General), a comparative statement and any necessary explanation should be given as prescribed under rule 12 for service heads. The explanation should be given upon joint consideration both of receipts and of outgoings, and should not deal with these separately.

Six Months' Estimate.

17. A revision of the estimate for the current year is due in Calcutta by 20th November at latest, and should be based, if possible, on a consideration of six months' actuals. It should show in parallel columns the figures of the printed budget and those now proposed for each major head; the amounts should be shown in round thousands of rupees; the revision should only extend to considerable alterations that can be made with confidence, and brief reasons should be given for each.

1. Details below major heads are not necessary, but are not objected to if they can be given without much trouble.

Watching of Actuals.

18. It is a very important part of an Accountant General's duty to warn the Local Government immediately of the first appearance of any excessive *Proportionate* outlay under any grant; and when the monthly abstract exhibits such excess, the Government of India expects always to receive a specific assurance that the fact has not escaped the notice of the Accountant General, and that he has informed and warned the Local Government, or the Department concerned, if, as in the case of salt or forest, the administration be imperial.

19. Any large differences that are likely to arise in actuals, as compared with the budget or the six months' estimate, should be reported as soon as reason arises for expecting them. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January; the punctual receipt of these accounts is also more than usually important, as they contain the very latest figures that can be used in preparing the revised and budget estimates for Government.

1. Transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

Appropriation Report.

20. This report must be submitted to the Comptroller General by the 5th October, and it should not be delayed pending absolute closure of the final accounts.

21. The report should first state for each major head, including Public Works in charge of Civil Officers, the four following figures, in whole rupees:—

A.—Actuals of one year preceding.	C.—Revised estimate of the year reported on.
B.—Budget of the year reported on.	D.—Actuals of ditto.

22. An explanation should be given of differences between B and D (but not below those for minor heads), and of the causes thereof,—a separate paragraph being assigned to each major head. If the revised estimate differs in any marked degree from the final actuals, an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

23. A note should be made of any noteworthy difference between the actuals of the year and those of the preceding one.

24. Any excess of actual expenditure over budget figures will require careful explanation; and if it is more than a petty amount, it must be ex-

plained how the budget check failed, and when the matter was reported to Government.

25. The explanation should be as short as is consistent with clearness, and it is unnecessary to repeat information appearing on the face of the figures furnished in the detailed monthly accounts submitted to the Comptroller General, though it is better that the explanations should be too full than too scanty,—the chief object being that no difference requiring explanation shall escape observation merely through its being compensated by an opposite difference.

26. The principal explanation required is in connection with the differences between B and D, and an explanation of the difference between A and D is not so important: in the latter case, attention need be drawn only to leading features in the differences.

1.—If the report is required by the Local Government, it may be printed.

Chapter 74.—Government Securities in Trust.

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[These rules do not apply to notes which are likely to be returned within twelve months to the person on whose behalf they are held, or to notes deposited with the High Courts, the Chief Court of the Punjab, or the Court of the Recorder of Rangoon.

Notes deposited as security for temporary purposes for more than one year on which it is not the wish of the depositor to draw interest while they are thus deposited, are also exempted from the operation of these rules. Such notes should be endorsed by the depositor to the officer with whom the deposit is made, who will not re-endorse them, but simply forward them for custody through the Accountant General (as defined in section 131, rule 2, of the Civil Pension Code) to the Comptroller General, or, as the case may be, to the Accountant General, Madras or Bombay. They will not be converted into stock, but kept without any change, and delivered up on expiry of the period of deposit. No accounts will be kept (other than a simple register of notes in custody); no interest will be drawn and no fees will be charged.]

Local and Central Account Officers.

1. There are two stages of account to be observed: (1) the account of the receipt and disposal of notes in direct communication with the holders; (2) the account of notes held in stock by the Comptroller General and the Accountants General of Bombay and Madras. In the following rules the accounts of the first stage are written off as those of the "Local Account Officer;" *Page 6* those of the second, as those of the "Central Account Officer." Every account officer will keep an account of the first stage, and will be a "local account officer;" the three officers above named will keep accounts of both stages, and be both "local account officers" with reference to the investments they receive direct from civil officers, savings bank depositors, &c., and also "central account officers," with reference to the investments received by them after passing through the "local accounts" stage in their own office, or in the office of any other "local account officer."

First Stage—Procedure of Account Officers in Direct Communication with the Holders.

Endorsements.

2. Every *ex-officio* holder of a note will endorse the note to the Comptroller General (or Accountant General, Bombay or Madras, as the case may be), and forward it to the officer with whom he is in account, with a statement in duplicate in Form 1, Appendix to the chapter (see also chapter 11).

Despatch.

3. The officer receiving the notes will, after examination, return the duplicate particulars with acknowledgment of receipt, and bring the note upon a register in Form 2. A considerable space should be allotted to the disposal column, the first entry in which will usually be "forwarded to Comptroller

General (or Accountant General, Bombay or Madras), and brought on stock register No. 4;" but there may be several subsequent entries, as the notes are sold out or returned, or otherwise disposed of.

For provincial and municipal debentures, *see* rule 8, chapter 11.

Receipt Register.

4. But when a note is received back to be returned to the holder, it will not only be noted in the remark column of the register against the original receipt, but also be entered as a new case,—the "receipt" being in this case from the central office, and the "disposal" by return to the holder.

Acknowledgments.

5. A file of acknowledgments of receipt (received from the central office, or, in the case of a returned note, from the officer to whom it is returned) will be kept, corresponding to the receipt register; and each acknowledgment, when received, will be numbered, and its number entered against the disposal column, so that the evidence of the disposal of a note, in any alleged way, may be forthcoming at any time. An inspection of the register will show if these acknowledgments have been duly filed and recorded.

Stock Account.

6. The Comptroller General, and the Accountants General, Bombay and Madras, do not send away their notes, but convert them into stock and hold them in their own possession. Accordingly, in lieu of the "disposal" columns, their register will show the columns which appear in Form 3.

7. Each local account officer will further keep an account of the investments held by him (or by the central office on his account) in each loan. This will be done by means of a stock account and stock disposal account.

Stock Disposal Register.

8. The stock account will be in Form 4, and the stock disposal account will be in Form 5.

9. The stock account will be divided into as many parts or registers as may be necessary, called A, B, C, &c.; and the serial number of registry of the note will be called A1, B1, &c., according to the register in which it is included. One register only is required for all 4 per cent. loans, and one only for the 4½ of 1878 and of 1879 (see rule 14). The stock disposal account will be divided into parts exactly corresponding to the stock account. Both the stock account and the stock disposal account will be totalled at the end of each month, and the disposal deducted from the forward total of the stock account (in the same way as is prescribed for an objection-book and its corresponding adjustment register), so that the stock account may at the end of each month show the whole balance of each loan (or group of loans) held by the account officer.

10. When an entry is made in the disposal register, a note of it will also be made in the stock account. If the whole of any number is disposed of, the note will be written so as to cancel the columns of unpaid interest; if only partly disposed of, a reference in the remark column will guide to the detail, and the entries in columns 4, 6, and 7 should be properly altered.

11. If alterations under any one number are too frequent, it may be better in disposing of a part of one number, to treat the whole as written off, in the disposal register, part of it disposed of by sale and part by being brought on under a new number.

SECOND STAGE—PROCEDURE IN CONNECTION WITH THE GENERAL ACCOUNT KEPT BY THE COMPTROLLER GENERAL, AND THE ACCOUNTANTS GENERAL, MADRAS AND BOMBAY.

Covering List.

12. When a local account officer forwards an investment to the Comptroller General (or Accountant General, Madras or Bombay), he will attach to the notes a covering list in Form 6.

13. The central account officer will, after examination, bring the note upon an intermediate register in Form 7, and will acknowledge the receipt in a printed form showing the same particulars as columns 1 to 6 of this register.

Stock Certificates.

14. He will then take steps to have the amount converted into stock certificates, as follows:—

Loan.	Register letter in rule 9	Stock to be held in
Ordinary 4 per cent. loans . .	A	4 per cent. loan of 1865.
4½ per cent. loan of 1878 . .	B	4½ per cent. loan of 1879.
Ditto 1879 . .		
3½ per cent. loan, 1853-54 . .	D	3½ per cent. loan of 1853-54.
4½ per cent. loan, 1870 . . .	E	4½ per cent. loan of 1870.
4½ per cent. loan, 1871 . . .	F	4½ per cent. loan of 1871.

and when the stock certificate is received, he will remit the broken interest, if any, to the officer sending it, and write the note off the intermediate register.

15. In the case of the notes which this officer himself receives from civil officers or savings bank depositors, the use of this intermediate register is not necessary, as the note will pass direct from his stock register and stock disposal register upon his general account (see rule 6).

General Account.

16. A general account of securities held in trust will be kept by the Comptroller General, and by the Accountants General, Bombay and Madras, according to the rules laid down in the *Currency Account Manual*. There will be a separate account for each of the following:—

(*a*) One for each local account officer who sends notes for safe custody.
(*b*) One for all civil officers with whom he is in direct account.
(*c*) One for all savings bank depositors.

17. The accounts of the details corresponding to each such separate head in the general account will thus be maintained, as follows:—

(*a*) In the stock register and stock disposal register kept by the several local account officers.
(*b*) and (*c*) In those kept by himself.

Trial Balance Sheet.

18. To ensure correctness a trial balance sheet will be prepared by the central account officer at the end of each quarter, and an extract sent to each officer with whom he is in account, showing—

(1) The stock balance at his credit.

(2) Any amounts received from him and still borne on the intermediate register.

19. The local account officer will compare this with the balance upon his own stock register, and certify the correctness.

20. The Comptroller General (or Accountant General, Madras or Bombay) will make the same comparison for the stock register, which he himself keeps as a "local account officer."

Drawing and Remittance of Interest.

21. The central account officer will draw the interest upon the stock certificates as it falls due, and pay it into an account, on his own books, called "Central Trust Interest Account." Against this account he will issue orders for the payment of the amounts due to each of the account officers with whom he is in account, and forward the order to them for further disposal.

22. This order will be for the *full* amount of interest, but will have a blank space in which to make deduction of the amount of commission. The local account officer alone knows the amount of commission, as he alone can say how much of the investment is for charitable purposes. The local account officer will, therefore, make this deduction on the face of the order, will debit the *net* amount in his ordinary accounts to the central officer, and credit it on his own books to a "Trust Interest Account." The central account officer, when he receives the debit, will adjust the excess credit to "Miscellaneous."

23. The local account officer will then distribute the interest due to the various holders, by orders chargeable against his "Trust Interest Fund."

24. Each account office will keep an account, showing, on one side, the amounts credited to the trust interest fund, and, on the other, the orders issued against it; and will make provision for noting the payment against the orders, and, in the case of the central trust interest fund, also the amount credited to "Miscellaneous." The balance on his ledger under the head of "Trust Interest Fund" should be a credit balance equal to the amount of unpaid orders. Of these unpaid orders a list should be prepared every quarter and verified against the ledger balance of the head upon his books.

25. The central account officer will deal in the same way with the civil officers with whom he is in direct account, and may either issue orders against his central trust interest account, or open a separate local trust interest account, by debit to the central one, as he may find convenient. The amounts due to savings bank depositors will be credited to the savings bank by debit to the trust interest account, and distributed according to the rules of the savings bank.

Sales.

26. The trust interest accounts may be used to remit the net sale proceeds of investments in the same way as interest.

27. The local account officer, before requesting the central account officer to sell out an investment, should examine the entry in his stock account, and judge, as far as possible, whether the holder has power to sell. But the responsibility in this respect must necessarily remain with the holder, as the local and central account officers act purely as the holder's agents.

ANNEXURE A.

Form 1.

Particulars of Investment forwarded for Safe Custody to

Official Designation of Officer.	Fund, Person, or Trust, in whose behalf the Investment is held.	Particulars of Notes.					Remarks.
		No	Per cent.	Loan of	Amount	To what Date Interest has been paid	

Form 2.

No of Case.	Date of Receipt.	Official Designation of Officer	Fund, Person, or Trust, in whose behalf the Investment is held.	Particulars of Notes.					Disposal of the Investment.	No. of Acknowledgment of Central Office.	Remarks.
				No.	Per cent.	Loan of	Amount	To what Date Interest has been paid.			

Form 3.

To be converted into Stock, carrying Interest from—	Amount of Interest due till Date of Conversion.	No. of Order by which remitted.	No. and Date of Credit in Stock Account.

Form 4.

Stock Register.

1	2	3	4	5	6	7	Columns for Note of Number of Order remitting each Half-year's Interest					
Serial No	Date of entry.	To what person, or fund, or trust, the investment belongs.	Amount of the investment.	To whom interest is to be remitted.	Amount of half-yearly interest.	Amount of commission to be deducted.	May 1st, 1880.	November 1st, 1880.				

Form 5.

Stock Disposal Register.

Serial No.	Date of Entry.	To what Person or Fund, or Trust, the Note belongs.	No. of Entry in Stock Register.	Amounts disposed of.	How disposed of.	No. of Case in Form 2.

Form 6.

Date of forwarding.	Designation of Local Account Officer.	No. of Case in his Stock Account.	Particulars.				
			No.	Per cent.	Loan.	Amount.	Interest realised.

Form 7.

Intermediate Register of Notes received, and their Disposal by Transfer to the General Account.

1	2	3	4					5	6	7	8
			Particulars.								
No of Case.	Date of Receipt.	From whom received.	No.	Per cent.	Loan.	Amount.	Interest paid to.	To be converted into Stock, carrying Interest from—	Amount of Interest due till Date of Conversion.	No. of Order by which remitted.	Date and No. of Credit in General Account.

Chapter 75.—Stock Notes.

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General Rules.

1. India stock notes are issued according to the Resolution of the Government of India in the Financial Department No. 1438, dated 8th March 1882, printed as an annexure to chapter 16. They appertain to certain circles of issue, which are as follows :—

Stock note circles.

Calcutta Circle, comprising Lower Provinces of Bengal and Assam.
Allahabad Circle, comprising the North-Western Provinces and Oudh, and Ajmere.
Lahore Circle, comprising the Punjab.
Bombay Circle, comprising the Bombay Presidency and Sind, and the Central Provinces.
Madras Circle, comprising the Madras Presidency and Coorg.

2. In dealing with stock notes, there are the following stages :—

(1) The reserve treasuries where the forms are received from England, and the circle name printed upon them.

(2) The circle office which manages the details of the issue within the circle, and keeps accounts with the districts through which issues are made.

The reserve treasuries at Calcutta, Bombay, and Madras are also circle offices for the circles of Calcutta, Bombay, and Madras.

(3) The district offices through which the stock notes are issued and which receive the payment for them.

The circle offices at Lahore and Allahabad will act as district offices for the local transactions.

3. Stock notes will be obtainable on demand at all district, sub-divisional, and tahsildars' or similar subordinate treasuries within the circles to which they severally belong. The interest on them will be paid annually, on presentation of the note, on or after the dates specified thereon, at *any* of the treasuries situated within the circle to which the note belongs. The transfer of payment of interest from one circle to another will not ordinarily be allowed.

Stock notes, where obtainable, and where interest will be paid.

Issue of Stock Notes.

1. To Circle Offices.

4. The Stock Notes will be received from England in the Reserve Treasuries at Calcutta, Madras, and Bombay, and, under the control of the Comptroller General in Calcutta and of the Accountants General in Madras and Bombay, will

Reserve Treasuries to receive the notes sent from England.

be in the joint custody of the officer in charge and the treasurer. The notes so received will be debited at once in a "Reserve Stock Note Account," Form No. 147, which must be closed and balanced every day in which there are transactions. When the name of the circle is printed on the stock notes, the number so printed will be credited in this account, Form No. 146, and debited in "Circle Stock Note Account," Form No. 147.

In Calcutta, besides the calcutta circle account, separate accounts will be opened for the Allahabad and Lahore circles. The local circle offices will be supplied from these, and will debit their supplies in their local "Circle Stock Note Account," the credit being taken in the circle account kept at Calcutta.

In all cases the printing must, if possible, be done at a Government printing press, and the work of the printing must be superintended by an officer of the account department, who has practical experience of the system followed in like cases in the Currency department.

2. To District Offices.

5. The circle offices will issue the stock notes on orders from the Comptroller General and the Accountant General respectively, and will in the same way supply their own district account. The stock notes must be issued in regular sequence of numbers, beginning with the lowest, and will be packed and despatched to the circle offices or treasuries named in the order, in the way prescribed for remittances of the whole currency notes. They will be covered by a list as per Form No. 148.

The circle office will see that the notes sent are duly acknowledged, and will file receipts for presentation to the auditor appointed to examine the account.

6. The circle office will not issue any notes with coupons that have lapsed or will lapse before they can reach their destination. For this purpose, on the 1st of February of each year all coupons bearing that date shall be cut off from the stock notes, and shall be branded with the word "cancelled," and punched. When the last coupon lapses, the note itself will be cancelled.

7. The notes issued to district officers will, at time of issue, be credited in the "Circle Stock Note Account," and debited to "District Stock Note Account," Form No. 149, which must be opened separately as follows:—

1. At Calcutta . . For Bengal and Assam. (2)
2. At Allahabad . . For North-Western Provinces and Ajmere. (2)
3. At Bombay . . For Bombay and Central Provinces (2)
4. At Madras . . For Madras and Coorg. (2)

The notes issued to district officers will also be debited in a personal account in Form No. 150, kept with each officer to whom notes are issued.

Spoiled Notes.

8. Spoiled notes will be received from time to time from the districts, and these receipts will be registered in a special register—the notes themselves and the schedules with which they are received being put away after examination, until the relative monthly account is received from the district officer.

Monthly Returns.

9. The circle offices will receive from the provincial Accountants General the Treasury monthly returns of stock notes, and of coupons paid as directed

in rule 21 of chapter 16. On receipt of these papers, the circle office will compare them with the covering lists, and note any omissions. It will then deduce the detail of exchanges to be entered in the last line, being the amounts, under each denomination, that have to be added to, or subtracted from, the totals in line 7 to make them equal to the totals in line 3. (See rule 14, note 1 of chapter 16).

For example:—	12½	25	50	100
if line 3 is	72	10	23	72
and line 7 is	78	13	22	71
exchanges will be	—6	—3	+1	+1

signifying that the net result is the issue of 1 of 50 and 1 of 100 (value 150) in exchange for 6 of 12½ and 3 of 25 (value 150).

10. The circle officer will next compare the amounts received in the monthly memorandum with the amounts he has despatched and debited to the district officer under rule 7. He will also see that he has duly received the spoiled notes entered as having been remitted to him.

Disposal of Abstract Accounts.

11. The circle officer will now make out for each of his district accounts (rule 7), four lists—

A, for spoiled notes returned; B, for gross sales; C, for renewals; D, for exchanges;

in the following form:—

List of *for the Month of*

Name of District.	Notes of				Total Pieces.	Total Value.
	12-8	25	50	100		

the totals of these statements being carefully compared with the account office totals.

12. The spoiled notes will be disposed of by credit to district note account and debit to cancelled note account, the par value being also written off the personal accounts, Form 150.

Every spoiled note must be noted in the issue register, Form 151, at the time of debit to the cancelled note account, rule 23.

13. Lapsed and spoiled notes will be treated in the same way as cancelled currency notes by the reserved treasury or circle office. They will be cancelled by stamping the word "cancelled" upon them and punching them. They will be kept in bundles till they are verified by the auditor, on whose report in writing an order for their destruction will be issued by the Comptroller General or Accountant General concerned. They will then be burnt, their amount being credited to "Cancelled Stock Notes Account" (Form 153).

14. The gross sales, *less* the renewals, *plus* the exchanges, are the amounts that have passed from the district stock, into circulation. This net amount will be brought out at the foot of the gross sales list, rule 11; and it will be

credited to district account by debit to circulation account (Form 152). A single circulation account only will be kept for each circle.

The net amount for each district will also be taken from the account office statement and credited in the personal account, Form 150.

15. The personal accounts will be balanced each month, and the sum of their balances agreed with the district stock note accounts.

Disposal of Half-yearly Statement.

16. A statement of the details of the balance is received from each district on August 1st and February 1st.

They must, as soon as received, be compared with the personal account, and any differences promptly settled with the district officer.

Besides agreeing the total balance, the circle officer will also see, by comparing the numbers of the notes in the double-lock store, that they have been properly issued in serial order.

Lapsed Coupons.

17. Besides the above comparison made on the statement of 1st February, the circle officer has also to see that he obtains from the district officer a coupon of every note contained in his balance; and that these coupons are marked "cancelled." Those coupons both prove the balance, and have to be removed from the district stores, so that no claim for their payment can be made.

18. Lapsed coupons are to be posted in the issue registers, Form 151, and are to be destroyed after report by a verifying officer that they have been duly thus entered.

Lapsed Notes.

19. Further, another list is received at the same time from the district officer, showing how many of these "cancelled" coupons are not only lapsed coupons, but also lapsed notes (rule 27, chapter 16). This list, after examination, will be put aside, in order that, when the district officer, in his February account, claims credit for them (rule 27, chapter 16), it may be disposed of under rules 12 and 13 above.

Disposal of Paid Coupons.

20. The coupons received with the paid schedules, after being examined to see that they are all marked "paid," will be put away in separate compartments or boxes, according to the thousand to which they belong

As soon as possible after the closing of the October accounts (by which time it may be presumed that most of the coupons will have been paid), the paid coupons will be taken up thousand by thousand, and arranged in numerical order.

An examination of these bundles, with the particulars recorded in the issue register, rule 23, will show what coupons have not been paid, spoiled, or lapsed; and a list of these will be made out and entered in the issue register.

21. The paid coupons will now be tied up in their numerical order, and kept for two years more, after which they may be destroyed.

22. Coupons paid more than nine months after date will not be placed in

their compartments under rule 19, but will be separately audited against the record in the issue register.

Issue Registers.

23. A record of each thousand of stock notes will be kept in Form 151—an open folio being set apart for each thousand. The particulars of issue will be entered at the time of issue to district stock note account.

If any notes are returned spoiled, the particulars will be entered in the form, together with the month of the debit to cancelled note account.

Thereafter, the particulars of the lapsed coupons will be entered in the lower part of the first page. These particulars will show what numbers, out of the thousand, had not been sold on the date of the coupon in question.

The rest of the space is retained for audit of the interest payments as described in rule 22.

Stock Note Returns from Circle Offices.

24. The prescribed scheme of account-keeping for stock notes is shown in the following list of debits and credits :—

	Debited.	Credited.
RESERVE S. N. .	By credit to STOCK, on arrival of forms from England.	By debit to Circle when circle name is printed.
CIRCLE . . .	By credit to Reserve, when circle name is printed.	By debit to District, on despatch of notes to any district. *a*
DISTRICT . .	By credit to Circle, on despatch of notes to district.	By debit to Cancelled (for spoiled notes), on making up monthly accounts.
		By debit to Cancelled (for unissued lapsed notes), on making up the February account.
		By debit to Circulation (for net sales), on making up monthly account.
		By debit to STOCK, for renewals, upon making up the monthly account.
CIRCULATION .	By credit to District (for net sales), on making up monthly account	
CANCELLED .	By credit to District (for spoiled notes), on making up monthly account.	By debit to STOCK, for notes destroyed under warrant.
	By credit to District (for unissued lapsed notes), upon making up the monthly account of February.	

a In Calcutta, also, by debit to Local Circle Account on despatch of notes to Sub-circle, Allahabad or Lahore.

25. For the present purpose, therefore, the accounts may be divided into two parts, as follow:—

PART I.—POSTINGS ON DATE OF TRANSACTION.

	Debited by credit to—	Credited by debit to—
RESERVE . . .	STOCK, for receipts from England.	Circle, when circle name is printed.
CIRCLE . . .	Reserve, when circle name is printed.	Part II, for notes despatched to districts.
PART II . . .	Circle for notes despatched to district.	STOCK, for notes destroyed under warrant.

PART II.—POSTINGS FROM MONTHLY ACCOUNT.

DISTRICT . . .	... ...	Cancelled, for spoiled notes. Cancelled, for unissued lapsed notes. Circulation, for net sales. STOCK, for renewals.
CIRCULATION . .	District, for net sales.	
CANCELLED . .	District, for spoiled notes. District, for unissued lapsed notes.	

26. Accordingly, Monthly Account, Part I, will be sent immediately after the end of each month, and will show in six columns—one for numbers of each denomination, one for total pieces, and one for total value—

RESERVE ACCOUNT.

Opening Balance	
Notes from England	
TOTAL .	
Transferred to Circle A	
" " B	
Closing Balance	
TOTAL .	

CIRCLE ACCOUNT.

Opening Balance		Calcutta will send an account for each of its three circles.
Received from Reserve		In Allahabad and Lahore, this head will be "Received from Circle Account at Calcutta."
TOTAL .		

CIRCLE ACCOUNT—*continued.*

Transferred to accounts in Part II . .	
Transferred to Local Circle, Allahabad or Lahore	
Closing Balance	
TOTAL .	

ACCOUNTS OF PART II.

Opening gross Balance	
Received from Circle Account . . .	
TOTAL .	
Cancellations written off under warrant .	
Closing Balance	
TOTAL .	

27. As soon as the monthly postings are made, a statement of them will be drawn up as follows, forming Part II of the monthly account :—

DISTRICT ACCOUNTS.

Opening Balance			
Received from Circle Account (*vide* Part I) .			
TOTAL			
Transferred to Cancelled Account.	Spoiled notes . .		
	Unissued lapsed notes		
To Circulation Account.	Net sales . . .		
Renewals			
Closing Balance			
TOTAL .			

CIRCULATION ACCOUNT.

Opening Balance			
Net sales as above			
TOTAL .			

CANCELLED ACCOUNT.

Opening Balance		
Transfers from District Account, as above. } Spoiled notes . .		
Transfers from District Account, as above. } Unissued lapsed notes .		
TOTAL .		
Writes-off, as per monthly account, Part I .		
Balance		
TOTAL .		

NOTE.—The balance of the district account reported in this statement will be less than the balance shown in the accounts, by the amount of transfers from circle account, made between the end of the month and the posting of the monthly accounts

Similarly, the balance of the cancelled account will be greater than the balance shown in the accounts, by the amount written off under warrant between the end of the month and the posting of the monthly statements.

28. From the statements received the Comptroller General will post the figures (*i.e.*, the total values only, as the details can at any time be found from the local statements) into two statements, as follow:—

STATEMENT I.

*Abstract of Balances of Stock Notes,*_____*18* .

	Reserve or Unappropriated Stock.	Circle or Appropriated Stock *a*	District Stock held for Sale.	Circulation	Cancelled Stock (*i.e.*, returned for cancellation).	TOTAL.
Calcutta . . .						
Allahabad . . .						
Lahore						
Madras						
Bombay						
TOTAL .						

a Calcutta appropriated stock includes Calcutta circle, Allahabad circle, and Lahore circle.

STATEMENT II.

Proof Statement of Additions and Deductions from Total Stock.

	1	2	3	4	5	6	7
	Last Month's Balance.	Add Receipts from England.	Total of 1 and 2.	Destroyed under Warrant.	Issued in Renewal.	Balances, Current Month.	Total, 4, 5 and 6.
Calcutta . .							
Allahabad . .							
Lahore . .							
Madras . .							
Bombay . .							
TOTAL .							

N.B.—(1) must agree with (6) of last month; (6) must agree with the totals of statement 1; (7) must agree with (3).

Chapter 76.—Miscellaneous Duties.

Audit of Currency Accounts . . 1
Verification of Currency Balances 2
Ditto Cancelled Currency Notes . . . 4
Audit of Presidency Savings Banks 5
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Audit of Currency Accounts.

1. The accounts of each currency circle will be audited each month by a gazetted officer deputed from the Accountant General's office, whose report (Form 154) is forwarded to the Comptroller General. The auditor is required especially—

(*a*) To inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order; also to see

(*b*) That credits on account of notes written off, or sent to other circles, are properly vouched and authorised;

(*c*) That all note forms sent from England, as advised in the Secretary of State's invoices, and from other circles, as notified by the officers in charge, are duly brought to account, the invoices and advices so consulted being those registered by the account office, and those tendered by the currency office;

(*d*) That the monthly return is a correct statement of the debits, credits, and balances appearing upon the books; that it is proved and balanced, and that the "value" in balance is equal to the circulation;

(*e*) That the balances of notes, coin, and bullion, are duly acknowledged in the daily sheets of the officers in charge of them, the balance of Government securities by the Head Commissioner, and the balance of the foreign circle accounts by the officers in charge; and

(*f*) That the amounts in the books under examination which relate to the agencies correspond with the returns received from those agencies, namely, the reports of issues and receipts, and the certificate of balance at the close of each month.

The auditor is also required to examine and follow into the books all the daily sheets of one day in each month, to be selected at hazard and without communication with the currency officers, the date so selected being named in his audit report.

1. The monthly audit at Calicut, and Kurrachee, is conducted by the Collector, but there is also a half-yearly audit at Kurrachee by an officer deputed by the Accountant General, Bombay, an annual one at Calicut by an officer deputed from Madras, and an annual one of the accounts of the Head Commissioner, and of the Commissioners, Madras and Bombay, by the Deputy Comptroller General (Audit Establishment).

Verification of Currency Balances.

2. The Local Government (or, in Calcutta, the Comptroller General) appoints an officer to conduct a half-yearly verification of the balances of the currency offices, which is to take place in the months of March and September of each year. In the absence of special orders to the contrary of the Local

Government (or in Calcutta of the Comptroller General), the verification should be so arranged that the balances actually counted and verified are the closing balances of those months. The reports will be prepared on forms (Form 155) furnished by the Accountant General, which will be sent direct to the Head Commissioner of Paper Currency, who will submit them to the Government of India with remarks. As it is desirable that the verification should be *completed* on the named day, in order that the balances may be agreed with the books of that day, the officer appointed should begin the work before, of course, taking precautions to secure from any interference each parcel of coins or notes which he has examined.

3. In verifying the balances, the following instructions should be observed. For the unsigned note stock, the outside note of each one-thousand bundle should be examined; of high values two, and of low values one bundle in every ten opened, inspected, and put away again after counting any successive hundred notes in it. The coin reserve is tested (1) by counting the number of bags in each chest, and (2) by verifying the contents of 5 per cent. of the bags. This is done by counting the contents of one bag, and then weighing against it the contents of the other bags. The coin balance in the exchange department is proved in the same way, and the note balance in it and in the cancelled and foreign note accounts by actual counting. The balances so examined should be agreed with the corresponding account balances of the same date. The bullion reserve in the Mint Master's custody need not be verified at the half-yearly verification.

1. The "actual counting" of notes may be done as follows:—The notes being in bundles of a certain number, a few at the top are folded back by the verifying officer, and the bundle handed to a clerk who counts the notes which are not folded back, and marks the number; the verifying officer then sees that the number of notes folded back makes up the complete bundle. But the verifying officer is required to satisfy himself, in all cases except those of five-rupee and ten-rupee notes, that the bundles really contain only notes of one denomination.

Verification of Cancelled Currency Notes.

4. The following procedure has been prescribed for the verification of cancelled currency notes at Calcutta, and should be adopted also at Madras and Bombay:—

(1) The notes are to be prepared by the currency department in bundles of 100, odd amounts forming a separate bundle. Each bundle will be sewn together at one end, and will have a fly-leaf after the following pattern:—

PACKET NO.

Containing _____ pieces of _____ rupees each of _____ Circle.

Total value, Rupees _____

Date of cancellation, being included in item of	Initials of Sorter.
Date of transfer to Issue Department	Initials of Assistant Treasurer.
Date of examination by A. C. G., Issue Department . . .	Initials of Assistant Comptroller General, Issue Department.
(A) Number of notes counted by clerk	Initials of clerk.
(B) Number of notes counted by verifying officer . .	Initials of verifying officer.
(C) Total to be entered in register of cancellations . . .	
(D) Initials of verifying officer and date	

(2) Each set of bundles will be made over to the verifying officer, with a slip showing the number and detail by denominations; and each set must be completely disposed of before another is taken up.

(3) The verifying officer will first proceed to count the contents of each bundle according to the procedure laid down in chapter 12, rule 23(c). What each clerk counts will be entered and initialled at A on the form; and what the officer himself counts will be similarly entered by himself, and initialled at B.

(4) If the full tale is found, these two figures will now be added and entered at C.

(5) The bundles will now be punched, and then arranged in piles. Each pile contains notes of the same circle and denomination, and, therefore, is composed of one broken bundle and as many complete bundles as make up the tale.

(6) When the whole set of bundles is thus arranged (but not before), the verifying officer will take up each file in turn, examine its enfacements, and, if they are all correct and all the notes are duly punched, will post the total number in his register with his own hand, and initial the enfacements at the place marked D This must be done for each pile before the next one is taken up.

(7) When the whole set of bundles is completed, the verifying officer will compare the numbers upon the currency department slip with those registered by himself, and will mark the slip "verified and returned," initial it, and give it back to the currency department, with the appertaining bundles, now punched.

(8) The register will then be carefully totalled. The verifying officer must himself check the vertical totallings, and the cross totalling and calculation of value of the last line.

(9) He may then proceed to another set of bundles.

(10) A separate verification report must be prepared and submitted to the Comptroller General for each set of bundles.

(11) If any cancelled note, for any sufficient reason, cannot be produced in its bundle, it may nevertheless be included in the verifications, provided that—

(*a*) A note of its absence is made on the fly-leaf of the bundle, under the verifying officer's initials.

(*b*) A statement of the number and value of notes thus outstanding unpunched, is made upon the verification report, and carried forward in each successive one till the note is received, punched, and placed in its proper bundle.

Audit of Presidency Savings Banks.

5. The presidency savings banks in Calcutta, Madras, and Bombay, are at present under the management of the presidency banks; the general account is a deposit account on the Accountant General's books, operated upon through the daily bank sheet, and the details are in the savings bank accounts in possession of the bank.

6. The Accountant General should arrange for an annual audit of the accounts, although it must be noted that the banks are not bound to afford access to their books to any one but an officer appointed, under the articles of agreement, by the Government. The following are the points to which the auditor's attention should be directed:—

(*a*) The agreement of the ledger accounts of depositors with the depositors' pass-books.

The auditor should be present for an hour or two, say once every quarter, and should compare the pass-books presented during that time.

(*b*) The agreement of the ledger accounts with the cash-book (or lists of receipts and payments).

The auditor should trace into the ledger all the cash-book entries of one day in each quarter, and in Madras and Bombay, where mofussil lists are received and posted into the ledgers, he should make the same comparison for one list (either of payments or of receipt) of each month.

(*c*) The correctness of the interest calculation.

The auditor should test, in detail, the calculations of ten consecutive accounts in every 200.

(*d*) Examination of the balances of the separate accounts, and proof of their total against the cash-book balance.

(*e*) Enumeration of the active accounts for check of the bank's demand for commission, and calculation of the bank's commission on the balance.

(*f*) The totalling of the interest to be charged to Government and credited to depositors.

In these three cases all the calculations are already made, in detail, in the bank. The auditor should test 5 per cent. of the operations at every stage of the calculations; for example, 5 per cent. of the balances taken out from the ledger into the statement of the balances, 5 per cent. of the additions of the latter, 5 per cent. of the marks distributing the accounts into active and inactive, and so forth.

(*g*) The correspondence of the accounts with those in the Government books.

(*h*) Generally, also, the carefulness and regularity of the work, and the due observance of the rules prescribed by Government.

7. It will be for the Accountant General, on receiving the auditor's report, to say whether there is any necessity for making a closer examination of the accounts than that which is prescribed above as a sufficient test under ordinary circumstances.

8. The audit should be reported to the Comptroller General, and, in the case of Madras and Bombay, also to the Local Government,—the charge on account of interest and of commission due to the bank should be examined and passed in connection with this audit.

The charge for interest, both on presidency and on district savings bank deposits, should be adjusted within the accounts of the year in respect of which it is due, so that the savings bank balance in the Government books may correspond with the balance, including interest due to depositors.—F.D. 589, dated 31st January 1883.

Pension and Leave Reports.

9. (*a*) The Government of India have, on more than one occasion, impressed upon account officers the necessity of arranging for the speedy disposal of verifications and reports required in connection with applications for pension; and a return is required to be submitted to the Financial Department every quarter showing—

(1) Number of applications received under section 134 of the Civil Pension Code.

(2) Number of applications disposed of within one month from their receipt.

(3) Particulars of each not disposed of within two months from the date of its receipt, with explanation of the delay.

(*b*) Reports in leave cases are more simple and need never be kept for more than a day or two awaiting disposal.

Irrecoverable Sums.

10. An Accountant General has power to write off irrecoverable sums below one rupee without reference to higher authority; for sums exceeding that amount, the sanction of the Local Government is required (see chapter 33, rule 3).

Provincial Debenture Loans.

11. The forms of these debentures will be drawn up and approved by the Local Government; when so approved, they will be prepared and filled up by the public debt office under instructions of the Comptroller General, but will be signed and issued by the Accountant General of the province on behalf of the Local Government. The Accountant General will furnish the public debt office with lists of the subscribers, together with the nominal amounts of the debentures issuable to them, and the names of the treasuries at which the interest is to be made payable; also, the exact nominal amount of each loan and any other necessary information for filling up the forms, and, after completion in every respect except that of signature, the public debt office will forward the debentures to the Accountant General, who will distribute them to the proprietors through the treasuries concerned, in exchange for the original receipts for the money; and advices of all debentures issued must be sent without delay to the public debt office to be registered. Any debentures which may not have been distributed after the lapse of three months from the date of issue should be returned to the public debt office.

1. Debentures can be issued only in the names of precise individuals or public officers; they cannot be issued in the name of one person "for" or "on account of" a person or thing.

12. The interest on the debentures will be debited to provincial services, but the additional payments dependent on surplus profits will be charged under special instructions to be issued in each case by the Comptroller General. The capital raised will be credited to exchange account with India, and any premium or discount should be distinctly shown in the exchange account. The Accountant General is responsible for agreeing the lists sent to the public debt office of the debentures issued (added to the unissued debentures returned) with the amounts credited in his exchange accounts.

13. The debentures may be renewed, consolidated, or subdivided under the rules applicable to promissory notes of the Government of India, and should be forwarded for the purpose to the Accountant General, who will transmit them to the public debt office; the renewed, consolidated, or subdivided debentures will be signed and issued by the Accountant General in the same way as the original issue, and he should enter all the debentures forwarded to him for transmission to the public debt office in a register showing—

(*a*) The date of receipt;
(*b*) The number of the debenture;
(*c*) The nominal value of the debenture;
(*d*) The name of the proprietor;
(*e*) The name of the treasury where interest is payable;
(*f*) The number of debentures required;

(*g*) The date of transmission to the public debt office;
(*h*) The date of receipt of debentures from public debt office;
(*i*) The date of issue;
(*j*) The amount of the debentures issued; and
(*k*) The initials of the Accountant General.

14. The Accountant General should be very careful not to issue any debenture otherwise than upon credit to the Government of India of the money it represents, or upon cancellation of a previous debenture or debentures of equal value. The interest upon each debenture will usually run from the half-yearly date next succeeding the completion of the payment of the money into the treasury, and the interest from the date of payment to the said half-yearly date should be paid and receipt taken upon the original treasury receipts.

15. The following extracts from the rules issued with Financial Department Resolution No. 1868, dated 15th March 1878, give further particulars regarding the duties of an Accountant General in connection with these loans :—

"III. The rate of fixed yearly interest to be paid upon provincial debenture loans will be determined by the Government of India from time to time. For the present this rate shall be 4 per centum ; if, in any particular case, a loan cannot be raised at par at this rate, then, with the special sanction of the Governor General in Council, subscriptions may be received at a discount, which shall be charged off in the accounts at once, under the head of "Interest upon Funded and Unfunded Debt" (provincial section)—and debited to provincial revenues.

"IV. The interest on provincial debenture loans will be payable half-yearly, on dates of the calendar to be fixed by the Local Government, at any principal treasury or branch of the presidency bank at which the Government account is kept, in or near the districts in which it is proposed to construct the work for which the loan is raised : provided that interest on provincial debenture loans shall not be paid at the head offices of the presidency banks of Bengal and Bombay, or at any Government treasury within one hundred miles from either of the said head offices.

"V. Interest on provincial debenture loans, together with the additional payments dependent on the surplus profits as hereinafter described, shall be recorded in the imperial accounts under the head of 'Interest on Funded and Unfunded Debt' (provincial section)—all transactions relating to the capital of the loans themselves being recorded in the same accounts under the heads of public debt incurred or discharged.

"VI. Provincial debenture loans will be part of the registered public debt, and the debentures themselves part of the public securities of the state, the business connected with which is managed and transacted by the presidency banks under the agreements made with them. The presidency banks will be responsible, under their agreements, for the management of these debenture loans, and will be remunerated therefor in the same way as for the management of the rest of the registered public debt and securities.

"VII. The Local Government shall publish in the local Government Gazette, as soon after the close of the year as possible, a *pro formâ* account of the capital, showing how it has been supplied, the gross earnings, working expenses, and net revenue, for each successive year ending 31st March, of each work for the construction of which a provincial debenture loan is raised. From the net revenue so calculated interest as follows shall be deducted as a first charge :—

"(1) One year's interest payable upon the loan.
"(2) Four and a half per centum upon the amount of capital supplied by the Government.

"The surplus, if any, may be made available for rateable division between the Government and the debenture-holders, as hereinafter explained.

"In other respects, the Local Government shall prepare this account in the manner in use for the capital and revenue accounts of other state canals or railways, with any modifications of detail which it may, from time to time, deem necessary in order to make a true calculation of the profit or loss upon the work during the year. This account and the declaration of the amount of surplus shall be signed by a secretary to the Local Government and by the local Accountant General.

"VIII. No debenture-holder shall have any property in any work constructed by means of a provincial debenture loan, or be entitled to call for, or examine, any account or voucher, or challenge the construction of the account prescribed by Rule VII, or any entry made therein, or declaration promulgated thereupon, by the Local Government.

"IX. The Local Government will be authorised to offer to holders of debentures in such provincial loans, besides the fixed interest due upon the debentures, such share of the surplus referred to in Rule VII as shall be stated in the notification inviting tenders for the loan. In general, the part of the surplus offered for distribution (which might be one-half or other proportion) would be divided rateably between the Government and the debenture-holders—the Government sharing in proportion to the capitals supplied by it, and each debenture-holder according to the amount of his debenture. The part of the surplus due to debenture-holders should be payable with the first instalment of fixed interest due on the debentures, after the publication in the local Gazette of the account prescribed by Rule VII.

"X. The rules which govern the transfer, consolidation, division or renewal, of promissory notes of the Government of India, and the transfer of the place of payment of interest thereon, shall apply to debentures issued under these rules, except that these debentures shall not be enfaced for the payment of the interest thereon elsewhere than at the particular treasuries or branch banks named in them.

"XI. The Local Government shall reserve the right of liquidating every provincial debenture loan raised under these rules, or any part thereof, at any date not less than ten years from the date of the loan, on giving three calendar months' notice. In such case each debenture-holder shall be entitled to receive either the amount named in his debenture, or, at his option, such a sum as would, if it were invested, at the date fixed for the discharge of the loan, in promissory notes of one of the 4 per cent. loans of the Government of India, yield interest equal to the average amount, including the fixed interest and share of surplus, which has accrued due upon his debenture during the six half-years last preceding the date of the notice of discharge.

"XII. Provincial debenture loans may be raised in order to repay to the imperial treasury or the Local Government the cost of any work already constructed by means of funds supplied from the imperial treasury, or, as the case may be, from provincial resources."

Register of Stores received from Europe.

16. (*a*) The annual report of the expenditure of stores in each department or province which is submitted to the Government of India in the Department of Finance by each Local Government is described in rule 31 of chapter 77. This report is to distinguish stores procured through the Secretary of State from those purchased locally; and all indents for stores on the India Office must state specifically whether the cost is to be treated as an imperial, provincial, or local fund charge, or whether it is a charge against a foreign state. (See chapter 66, rule 2 *b*)).

(*b*) In the case of stores supplied for provincial services, local funds, and foreign states, provision for adjustment of the charge is contained in rules 3 to 5 of chapter 66; but in the case of imperial stores, the cost is entered as a final charge in the Home accounts; and in order to trace the stores of this class purchased in England to their destination of India, the Secretary of State furnishes monthly statements of the Comptroller General, showing the payments made in England on account of stores and freight, the invoices despatched to India, and the balance of expenditure uninvoiced: these statements give the number, date, amount, and other particulars of identification of each invoice, and are prepared separately for each major head, such as "Stamps," "General Administration," "Minor Departments," &c.

(*c*) The Comptroller General forwards the statements, or extracts therefrom, to the account officer of the province or department for which the stores are supplied, and it is the duty of the latter officer to compare these statements with the invoices of the stores supplied, transmitted to him weekly through the Comptroller General or (in the case of Madras and Bombay) directly by the India Office, in order to see that invoices of all stores shipped for departments in account with him, have been received and distributed.

(*d*) On receipt of the invoices they should be entered at once in a register, which should contain separate pages for each department or officer obtaining

stores from Europe, and should set forth the following details under each heading: (1) Name of vessel. (2) No. of invoice. (3) Date of invoice. (4) Nature of stores. (5) Value of stores. (6) Freight paid in England. (7) Total. (8) Freight payable in India. (9) Grand Total. (10) Initials of Superintendent. This register should also contain columns to show the No. and date of the memorandum or letter, forwarding the annual abstract statements (clause *e* below) to each officer and the register number and date of receipt of his reply, and should be used for comparison with the monthly statements received from the Secretary of State.

(*e*) The Government of India has directed (F.D. No. 1267, dated 21st July 1871) that the local Accountants General must satisfy themselves that the stores shown in these registers are brought on the store accounts of the proper departments; accordingly, when all the statements for the year (clause *c*) have been received, annual abstract statements should be prepared from them in the subjoined form and sent to each officer to whom stores have been consigned during the year; these officers are required to return the abstract statements in original and to certify in the prescribed column whether the stores invoiced have been received by them and brought on their store accounts.

Name of Vessel.	Date of Issue.	Nature of Stores.	Value including Freight paid in London.	Date of Receipt of Stores and of Entry in Store Account.	Remarks.

* To be filled in by the officer receiving the stores.

Accounts of Berar and Mysore.

17. The Comptrollers of Hyderabad and Mysore audit, compile, and render their accounts in accordance with the instructions in this Code; but these accounts are not incorporated in the central books of the Comptroller General's office, the whole of the revenue and expenditure of these provinces, including Military and Public Works, being finally accounted for in the Comptroller's books.

1. A local audit of the accounts of Berar is conducted annually by the Deputy Comptroller General.

Review of the Working of Treasuries.

18. This is to be submitted to the Local Government and the Comptroller General not later than the 31st May each year, and will be a short history of the working of each treasury in connection with the account office for the past official year. It should be in detail of treasuries, and the remarks on each should commence with number of the officers in charge during the year. Then should follow a brief criticism of the working, and notice of the chief irregularities. The review should deal with the working only, as it affects the account office; remarks on the

Civil Account Code, Volume II.

FIRST LIST OF CORRECTIONS.

COMPTROLLER GENERAL'S OFFICE, CALCUTTA.

The 1st March 1884.

Add on page 595—

Miscellaneous Trust Accounts.

22. Accountants General often hold public Funds as trustees and depositaries, which do not come within the scope of the accounts of Government receipts and disbursements, or within the system of accounts provided in Chapter XI for Government securities held in trust and deposited with Account Officers. For these Miscellaneous Trust Accounts the Accountant General should keep an Account Book in his personal custody, posting the transactions—which are necessarily very few—in the ordinary form of Day Book and Ledger.

23. The accounts to be debited with the Trust Funds are—

1.—Personal Custody—Cash

2.—Personal Custody—Securities.

For cash or securities held in *personal* custody of the Accountant General.

3.—Presidency Bank.

For any deposited with the Bank.

4.—Trust Deposit.

For any which are passed on for treatment under the ordinary rules of Chapter XI.

5.—Safe Custody Register.

For any which are passed on for treatment under Note 1 of Rule 2 of Chapter XI.

Page 595, Chapter 76.—Add as Rules 27 and 28—

Additions to and Alterations in Provincial Charges.

27. The Accountant General should keep a register, in some such form as the following, showing all the additions to and alterations in "Provincial" charges made under the orders of the Local Government :—

1. Date and number of order.
2. Major and minor head of charge.
3. Establishment affected.
4. Cost of establishment before alteration.
5. Cost of establishment as altered.
6. Nature of alteration showing what pays have been increased or what new appointments added.

The Accountant General will periodically initial each entry in the register after satisfying himself that the alteration is within the powers of the Local Government sanctioning it.

28. The register is to be examined and reported on in the audits made under the orders of the Auditor General. (*2nd List.*)

It is unnecesary to say that the present system of Trust Account has nothing to do with the bulk of the securities held by the Accountant General in Trust Deposit under Chapter XI. The account is necessarily confined to those securities in respect of which the Accountant General is himself the administrator of the Trust, but which he disposes of by depositing them in the Trust Deposit Section of his office, and bringing them on its accounts.

24. The accounts to be credited are—

A ledger head for each Trust, or for each class of Trust, as convenient.

25. And there should be a descriptive index of all these ledger heads, that is, a short statement of the nature and obligation of the Trust, with reference to any documents bearing upon it, so that any Accountant General on receiving charge may know by reference to it exactly what his obligations are in these matters.

The receipt and disposal of interest should not be recorded in these accounts, which are meant for the principal of the Trusts only.

26. These accounts should be balanced and closed every 31st day of March, and a note of the balances should be appended to the annual review of balances.

They should also be balanced and closed when an Accountant General makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge. (*1st List.*)

J. WESTLAND,

Comptroller General.

G. I C. P O.—No. 1437 C. G.—3-3-84.—1,215.

administration of treasuries, or on the personal qualifications o officers in charge being strictly avoided.

19. To aid in its preparation, a note-book should be kept by each superintendent in the treasury account branch, in which any noteworthy irregularities of each treasury should be noted as they occur; the irregularities noticed by other branches of the office being also entered in it. At the close of the year this should be submitted, along with a short note by the superintendent, to the gazetted officer in charge for the compilation of the review.

20. It must be recollected that this review in no way lays any responsibility for the working of treasuries on the Accountant General. It is only intended to bring the working of the treasuries, as far as that of the *Accounts* is concerned, to the notice of the Local Government, and it is for the Local Government to take action or not in the report, as it thinks fit.

General Average.

21. "General Average" is the adjustment made among the various owners of vessel and of cargo, in the event of loss or damage occurring to the vessel. The only officers authorised to deal with general average cases are the Comptroller General and the Accountants General, Madras and Bombay.

The routine is as follows:—The agent for the vessel, before giving delivery of cargo consigned to Government, requires the officer abovenamed to sign a bond agreeing to abide by the adjustment of the professional "adjusters," and also to make a deposit. This should be referred to the Government Solicitor for advice as to whether the case is, or is not, one for a "general average." If he so reports, the bond should be signed, and the deposit made, and a separate account kept.

The adjustment will, after some time, be presented by the agents. The Government in it will be credited—(1) with the deposit, (2) for any special losses of its cargo, (3) for any special expenditure incurred by it, and debited with share of any general losses, or expenditure, as well as any particular expenditure for its benefit; and the resulting balance offered to, or demanded from it.

The cases are usually very complicated, and the claim should not be passed without scrutiny, but the net loss to Government on the whole matter has to be borne as expenditure. The chief thing to be careful of is that all receipts and expenditure connected with a case of loss, which is to be the subject of a general average adjustment, are passed on to the advance account opened on the Accountant General's books, in connexion with the case.

Vide list of corrections of
1.3.84

Chapter 77.—Miscellaneous Returns.

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In this chapter are collected instructions regarding a number of prescribed returns which do not fall within the subject of any previous chapter.

Monthly Returns.

Revenue Heads.

2. On or before the 15th, afternoon, of each month, the Accountant General must telegraph to the Comptroller General the revenue of the past month, in even hundreds of rupees (omitting two digits to the right), under the following major heads:—

A.—Land Revenue.
B.—Excise.
C.—Assessed Taxes.
D.—Provincial Rates.
E.—Customs.
F.—Northern India Salt Department.*a*
G.—Salt, Local Manufacture.
H.—Sea-borne Salt.
I.—Opium.
J.—Stamps.
K.—Opium Expenditure, Bengal and N.-W. Provinces only.
L.—Check Figure, being total of preceding ones.

The figures are to be collected as far as possible out of the treasury and Paper accounts received, and, as the telegram must be sent on or before due ins date, every precaution should be taken to prevent incompleteness or delay. In sending the telegrams, the following instructions are to be observed:—

(*a*) There should be one complete report for each month.

(*b*) Telegraph only the figures for the month, in the order in which the heads are placed in the foregoing list: do not telegraph headings or

a In Central Provinces, Bengal, N.-W. Provinces, Punjab and Bombay, this means the amount to be credited in account-current with India, as receipts of the Northern India Salt Department. The figure is blank in Burmah, Assam, and Madras.

progressive totals. If any head happens to be blank, take care to put "*nil*" for it in its proper place.

(*c*) Despatch by next post a statement containing the full figures and progressive totals under each heading.

3. If a message is received, of which the details do not make up the total telegraphed, the Comptroller General will telegraph the one word, "Repeat," on receipt of which the message should be carefully revised and repeated. If a report is not received punctually, and it becomes necessary to remind an Accountant General, the Comptroller General will telegraph the one word, "Revenue."

All corrections in these monthly revenue reports, even of less than Rs. 500, should be reported.

Military Heads.

4. The gross receipts from, and gross payments to, the Military Department should be telegraphed monthly, and not later than the 15th to the Comptroller General.

Abstract Statement of Treasury Telegraphic Reports.

5. On receipt of abstracts from the treasuries (chapter 12, rule 22), the figures must be tested (1) by comparing the balances (8th and 16th figures) with those already known, and (2) by seeing that the two sides produce equal totals. The figures will then be posted into a broadsheet similar to the form for the detailed books, and, when they are complete, totalled. These totals must be immediately telegraphed, in thousands, to the Comptroller General, in form similar to that prescribed for Treasury Officers. The telegram must be sent not later than the 8th of the month succeeding that to which they refer, and it must not be delayed owing to the want of precise figures of an outlying or distant treasury: in such cases, estimated, instead of actual, figures should be taken.

6. Similarly, the balances reported in the Treasury telegrams must be corrected, so as to make them include the balance under remittance between local treasuries. This can be done by finding what is outstanding in remittance, and adding it to the summation of the civil debt and remittance receipts and of the closing balance.

7. Strict adherence must be paid, both in these monthly telegrams and in other telegrams, to the rule that the figure should always be stated after, and not before, the description, so that if part of a telegram runs "Railways 60; Opium 40; Excise 80," and so on, the Comptroller General will know that the 60 belongs to Railways, and not to Opium; and the 40 to Opium, and not to Excise. Similarly, the words "more" and "less" should always precede the figures or detail which are "more" or "less."

Quarterly Returns.

Statement of Fresh Charges—Imperial.

8. A quarterly statement of fresh charges in imperial departments sanctioned by the Local Government, will be submitted to the Government of India within a month of the end of each quarter. It should be confined to revisions of establishments which are within the sanctioning power of the Local Govern-

ment (see chapter 33, rule 2), and should exclude all changes already sanctioned by the Financial Department of the Government of India.

1. In preparing this return, the Accountant General will bring together all entries belonging to one major head, and will submit separate statements for departments under each administrative secretariat of the Government of India. The most convenient procedure is for the Accountant General to keep a register of fresh charges, arranged by major heads, and posted as the orders are received every month; the new entries will be copied out into the required form of statement, which will be transmitted to the Local Government. The Local Government will submit the several statements to the proper department of the Government of India, which will, after consideration, pass them on to the Financial Department, where, if unobjectionable, they will be simply recorded, while orders will be passed if objection is taken to any item. When the statement is blank for any month, the circumstance should be reported by the Accountant General to the Financial Department.

HOME, REVENUE, AND AGRICULTURE—
Public or General.
Judicial.
Ecclesiastical.
Medical.
Land Revenue.
Salt.
Sanitary.
Forest.

MARINE—
Marine.

FOREIGN—
Political.

PUBLIC WORKS DEPARTMENT—
Telegraph.

2. The classes of expenditure falling under each secretariat are noted in the margin.

The return should show in parallel columns the present and the revised scale of charge in the usual form of proposition statements, but with any needful abbreviation of the portions of the sanctioned scale which have not been affected by the revision. A column to the left should be reserved for the number and date of the order of the Local Government which directs the alteration of charge, and a column of remarks should be provided on the right-hand side for the Local Government's statements of the grounds for the revision.

3. Sanctions to temporary establishments (not including gazetted appointments) should not be included in this statement if they be within budget provision.

Alterations of Charge—Provincial.

Page 598, Chapter 77.—Cancel Rule 9. (*2nd List.*)

Under Financial Department Resolution No. [illegible], [illegible] 1879, this statement should show charges appertaining to ministerial establishments, as well as to gazetted appointments of which the pay and allowances are less than Rs. 250 a month:

II. Returns are to be made quarterly, through the several administrative departments of the Government of India, to the Financial Department, showing every change made in the pay of any officer, every new office created, and every existing office abolished; also any unusual or extraordinary charge incurred, and any expenditure discontinued.

Specially Chargeable Allowances.

10. (*a*) When a pensioner, or an officer absent on leave, whose allowances are not entirely chargeable to Indian revenues, is proceeding to England, the several sources from which his allowances are to be met, and the several proportions, should be stated in his last-pay certificate. Further, quarterly statements in the following form, one for pensions, and one for leave allowances, should be forwarded (through the Government of Madras, or Bombay, or the Comptroller General, as the case may be), showing all such last-pay certificates granted during the last quarter; the quarters will be 1st January to 31st March, and so on.

1. List of officers whose pensions (or allowances) are not wholly chargeable to British Indian revenues, who, during the quarter ended , have received certificates of last issue of pension in India (or last-pay certificates), in view to their pensions (or allowances) being paid in England.

No. of Entry.	Name and Title of Officer.	No. and Date of Certificate.		Source or Sources to which the Pension (or Allowance) is chargeable.	Quarterly Rate of Pension (or Allowance) from each Different Source.
		No.	Date.		

(*b.*) The Secretary of State sends to the Comptroller General statements of the payments made in each quarter to the persons named in the lists. Extracts of these will be passed on to the account offices for examination.

Allowances payable in the Colonies.

11. Quarterly returns in Form No. 156 should be submitted by the Accountants General, Madras and Bombay, to the Comptroller General, showing the warrants issued for payment of pensions or leave allowances in the colonies, in accordance with the provisions of Financial Department Resolution No. 208, dated 24th April 1879. The return for pension should be separate from that for leave allowances. The quarters will be 1st January to 31st March, and so on.

Assets and Liabilities.

12. A quarterly statement of assets and liabilities is required, of which the following are the heads :—

ASSETS.

Currency notes, bank notes, and post bills.	Being the grand total as shown in the provincial cash balance report as being at credit with the presidency banks and in the revenue treasuries; departmental balances being separately shown.
"At credit of Government with presidency bank and its branches."	
Gold.	
Silver.	
Copper.	The total of the bank and treasury balances must be agreed with the balance of the civil account (chapter 57-6).

LIABILITIES.

Bills accepted, but not paid.	
Bills drawn and advised, but not accepted or paid.	*e.g.*, supply bills drawn against first available funds, or so many days after sight.
	Total of the balance on the books under bills, local and foreign, excluding the above. Corrected by the accounts-current and bill-lists up to the end of the quarter, received from other Governments.
Bills of the Secretary of State outstanding.	At Calcutta, Bombay, and Madras.
Mint certificates outstanding.	At Calcutta and Bombay.
Treasury bills.	India only.
Deposits payable on demand, but excluding "Provincial Services," "Incorporated Local Funds," and "Incorporated Local Funds Debt Accounts."	Total of the balance on the books under all heads of deposits, including savings bank and balances of unincorporated local and municipal funds.

Unpaid pre-audit cheques. Total of balance on the books.
Loans ordered for discharge outstanding.

1. A further memorandum is appended of the details of balances in the mints and small coin depôts, showing gold, silver, and copper coin, and gold and silver bullion
2. Separate returns are obtained by the Comptroller General from the Public Works and Military Departments of their liabilities.

Irrecoverable Advances.

13. A quarterly statement of the advances to cultivators remitted as irrecoverable, is to be submitted to the Government of India in the Home, Revenue, and Agricultural Department by all Local Governments, except where the charge is provincial. (See chapter 7, rule 5, and chapter 33, rule 3 (*b*)).

Half-yearly Returns.

Hong-Kong Pensioners.

14. Accountants General are required to furnish the Comptroller General with half-yearly schedules in duplicate, accompanied by vouchers, of payments made to retired Hong-Kong policemen. (See chapter 66, rule 8, note 2.)

Report on Arrears.

15. A half-yearly return should be submitted to the Comptroller General, giving full particulars of the arrears in the office. The reports should be for the half-years ending 30th September and 31st March, and should show the arrears existing on those dates—that is, such portions of the work, in all the branches of the office, as are behind the position in which they would be if all the work was thoroughly clear and up to date. They should be compiled on the last working day of September and of March, in a tabular form, on foolscap, with the following columns:—

(1) Section.
(2) Arrears existing.
(3) Explanatory remarks.

Annuities, Bengal Civilians.

16. Accountants General are required to furnish the Comptroller General with half-yearly statements, showing the amounts paid in India on account of annuities of retired Bengal Civil Servants.

The Madras Accountant General is also required to furnish a similar return to the Local Government, for Madras civil servants.

Annual Parliamentary Returns.

17. The statements submitted to Parliament in the finance and revenue accounts are, as far as possible, compiled in the central office from the ordinary monthly accounts; but further details are in some cases necessary, and the statements containing them must reach Calcutta not later than the 1st September: any difference between the figures of these statements and those of the final account should be very clearly explained. These statements are detailed below—

Succession to Native States.

18. Statements of fees paid on adoption or succession to native states. The form is—

Name of State or Chief.	Last received.		18 -18 .
	Year.	Amount.	

Customs Revenue.

19. Statement of customs revenue and charges. The information for this statement must be obtained from the customs authorities, as it will be given in detail of ports; the receipts will show the gross realizations, the refunds and drawbacks, and the net receipts, on each class of articles, and also the miscellaneous receipts in each port of the province; and the totals must be checked before the statement is passed on. The charges for sea customs will be in detail of ports under the recognized detailed heads, but a foot-note should explain any exceptional charge. Land customs receipts and charges will be detailed at foot of the same statement.

Salt Revenue.

20. Salt revenue and charges. In addition to the details given in the ordinary monthly accounts, a store statement is required, which shows the quantity in store at the beginning of the year, the quantity obtained by manufacture, excavation, or purchase during the year; deducts from the total the quantity removed by purchasers, and likewise the ascertained loss by wastage, and closes with the balance in hand. In each case the value of the salt at the fixed Government price should be shown.

Mint Charges.

21. Statement of Mint charges and working is required in the following form. The other necessary information can be gathered from the ordinary accounts:—

Her Majesty's Mint at (Calcutta or Bombay).

Actuals, 18 -18 .

	R. a. p.
Amount paid during 18 on account of pensions to Mint servants	
Value of stationery supplied to the Mint during the year from the Stationery Department	
Value of printing work executed for the Mint by Government Presses	
Total .	

Amount coined during the year.	Number.	Value in Rupees.
Gold—		
Mohurs, &c.		
Silver—		
Rupees		
Half-rupees		
Quarter-rupees, &c.		
Copper—		
Double pice		
Pice, &c.		
TOTAL		

Marine Receipts and Charges.

22. The required details of marine receipts can be collected from the accounts, but under charges it is necessary to show separately those on account of the establishment of each vessel, and likewise those for any port which has not a port fund; the tonnage and horse power of each vessel should be stated.

Political Pensions.

23. Under territorial and political pensions, a statement of actual charges should be given in the same detail as is shown in the printed "Civil Estimates."

Provincial Allotment.

24. The statement of particulars of transfer between imperial and provincial explains the distribution of the credits on account of land revenue between the imperial and provincial section of the accounts.

Special Loans.

25. Statement of special loans and sinking funds. This is the return already prescribed in chapter 70, rule 16.

Cash Balances.

26. The statement which shows the distribution of cash balances on the 31st March separates (1) those in the custody of a presidency bank, (2) those in custody of its branches, and (3) those in district treasuries; the balance in each at the beginning of the year and at the close of the year is shown, and likewise the number of treasuries of each class.

Secretary of State's Bills.

27. A statement is also required of the amount of Secretary of State's bills outstanding at the commencement of the year, amount drawn, amount discharged, and amount outstanding at the close of the year; the amount realized in sterling and the amount drawn for in rupees should in each case be given.

Other Annual Returns.

Currency Charges.

28. A statement of currency charges is required by the Comptroller General for embodiment in the annual currency report, *viz.*, an approximate report to be sent immediately after the submission of the accounts for March and a final statement as soon as the books for the year are closed. The form and details required may be seen in the published reports.

1. The approximate statement is to give the best information as to the probable receipts and expenditure of the year, but need not necessarily agree with the approximate accounts for March, as the account officer should include in the statement any receipts or expenditure which he knows will be brought into the final account of the year.

Interest on Service Funds.

29. A statement of the interest allowed during the year to each of the service funds is to be submitted to the Comptroller General, the information being required by the Secretary of State. It should show (1) Name of fund, (2) Rate of interest, (3) Balance bearing interest at each rate, (4) Total amount of interest paid, (5) Amount paid in excess of interest at 4½ per cent.

1. Amounts paid as donation to make up deficiency of interest should, for the purposes of this statement, be reckoned as interest; and Government Securities in respect of which this donation is paid should be included, with an explanation, in the "balance bearing interest."

Ecclesiastical Charges.

30. A statement in foolscap size, giving details by districts of ecclesiastical charges, distributed under salaries, church and other establishments, travelling expenses, buildings, repairs and contingencies, is submitted to the Bishop of the diocese, and a copy is forwarded to the Comptroller General, for transmission to the Secretary of State; but for Madras and Bombay, the copy is sent direct to the India Office.

The form is arranged in vertical columns, showing—

(1) Name of district.
(2) Salaries of chaplains, junior chaplains, and registrars.
(3) Church establishments.
(4) Travelling allowance on duty.
(5) Travelling allowance in joining appointments.
(6) Conveyance allowance.
(7) Miscellaneous charges.
(8) Service postage stamps.
(9) Cemetery establishments.
(10) Construction and repair of buildings.
(11) Total.

1. All churches, whether Protestant (Church of England or Established Church of Scotland) or Roman Catholic, which were built by Government, are Government churches, and are to be repaired by the State; but all those which have been built from private funds, even though a Government contribution may have been given towards their erection, are private churches, and are not repaired by the State.

Annual Return of Expenditure on Stores.

31. An annual Statement of Expenditure on Stores in the Civil Department in each province shall be prepared in the form annexed as Appendix B to the Resolution in the Finance Department, No. 185, dated 10th January 1883, and submitted by the 31st of August in each year to the

Government of India in that Department, for transmission to the Secretary of State. This return will be submitted by the local Government, but the local Accountant General will render any aid that may be required of him in its preparation. It is not necessary that the Statement should be agreed with the books of the Accountant General (*vide* para. 23 of the Resolution quoted).

Government Elephants.

32. A special annual statement of elephants in the possession of officers in civil employ is to be rendered on the 15th of April by every Civil Department (including the Forest) to each provincial Accountant General.

The statement is to be divided into three parts, as described in rule 5, chapter 10, and will be submitted in duplicate—the original being forwarded to the Comptroller General not later than the 31st May, and the duplicate to the local Government.

1. The Accountant General should arrange to obtain the returns from officers of the Public Works Department through the local Examiner of Public Works Accounts.

2. Officers of the Forest Department in the Bengal Presidency should forward their returns direct to the Assistant Comptroller General, Forest Branch, Calcutta.

Bank Accounts.

33. The presidency banks, and their agents in charge of branches with which the local treasuries bank, will furnish statements at the close of each financial year, showing the balance at credit of each Government officer who, in his public capacity, has a separate account; these statements Accountants General will forward to the Comptroller General, with any necessary remarks or explanations.

1. The Government of India held (No. 168, dated 30th April 1878) that a presidency bank could not charge interest on the collector's account at a branch, which had been overdrawn, if the aggregate balance of all the *ex-officio* accounts at that branch was a credit balance.

Financial Statistics.

34. The following returns are required by the Financial Department, for incorporation in Part III of the yearly volumes of financial statistics :—

From all Accountants General . . .	Accounts 123, 124, & 125.—Statistics of receipt and issue of small silver and copper coins.
From Accountant General, Bengal . .	Accounts 73 & 74.—Payment to cultivators of opium for each month.
Accountants General, Bengal, Madras, and Bombay.	Account No. 186.—Transactions of the Presidency Savings Bank, and allowance paid for its management.

Silver Coins withdrawn.

35. From the returns described in rule 26, chapter 27, an annual provincial return should be compiled and submitted to the Head Commissioner of Paper Currency early in February of each year. Portuguese coins (No. 2, rule 1, chapter 27) should be shown separately in this return.

Copper Coins withdrawn.

36. On the 15th September of each year, a report for the previous official year should be submitted to the Head Commissioner of Paper Currency, giving the amount and particulars of copper coin of the coinages before 1835

withdrawn under orders of Government, No. 207, dated 17th January 1879.

The columns should be—

1. Name of Treasury.
2. Balance of uncurrent copper on 1st April.
3. Nominal value of the coin withdrawn during the year.
4. Total.
5. Nominal value of the coin transferred to depôts or sub-depôts.
6. Nominal value and weight of the coin destroyed at treasuries—
   (*a*) Value.
   (*b*) Weight.
7. Average rate per maund at which the copper was sold.
8. Total sale proceeds.
9. Nominal value of the uncurrent copper still in the treasuries on 31st March

Chapter 78.—Departmental Orders.

Minimum Salaries	1	Language Rewards	6
Proceeding to Hill Stations	2	Remuneration for writing books	7
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Fees	5		

[NOTE.—The rules for the examination and training of the junior officers of the department are not reprinted in this edition; they will be found in the monthly Lists of officers issued by the Financial Secretariat.]

Minimum Salaries.

1. An Accountant General, officiating or substantive, is entitled to a minimum salary—

In Madras, Bombay, or Bengal	of	Rs. 1,500	per mensem.
In the North-Western Provinces or the Punjab	of	„ 1,200	„
In British Burma	of	„ 1,000	„
In the Central Provinces, Assam, or Hyderabad	of	„ 800	„

(See Section 56 of the Pay and Acting Allowance Code.)

Proceeding to Hill Stations.

2. An Accountant General should ordinarily be present with his office; but if the local Government of the Province in which he is serving, on public grounds of a special character, requires his presence at a hill station for a period not exceeding two months in any year, the local Government should apply to the Government of India in the Department of Finance for permission for the Accountant General to be absent from his head-quarters, at the same time stating the purposes for which the Accountant General's presence at the hill station is required.

Should the permission thus applied for be granted, the Accountant General will draw travelling allowance at the ordinary rate in accordance with the rules of the Civil Travelling Allowance Code for his journey to and from the hill station, and will charge to Government the cost of the carriage of his records. Any small establishment which an Accountant General may require to take with him will be entitled to the following allowances, subject to the rules which apply to members of the office establishment of the Secretariat of the local Government of the Province in which the Accountant General is serving:—

(*a*) Personal travelling allowance.

(*b*) Special maintenance allowance or deputation allowance according as either may be admissible under the rules referred to.

(*c*) Family maintenance allowance, when, under the rules referred to, it is admissible.

(*d*) House-rent, when, under the rules referred to, it is admissible; the amount of house-rent admissible being calculated according to the proportion which the period of residence of the Accountant General's Office establishment at the hill station bears to the whole period of the residence of the Secretariat Establishment of the local Government at the hill station.

An Accountant General must not take with him to a hill station more clerks or records than are absolutely essential to the efficient discharge of his duties—(*Financial Department, No. 2634, dated 14th August 1883*).

Dismissal of Clerks.

4. No clerk should be dismissed the service until the charge against him has been reduced to writing, as well as his defence and the order thereon.

Fees.

5. No officer of the Financial Department shall accept any fee or remuneration for auditing accounts, or for any other work, save with the express consent of the Governor General in Council.

1. This rule applies to all officers, whether gazetted or not.—F. D. 3394, dated 27th December 1882.

Language Rewards.

6. Junior officers in the classified grades of the Financial Department, who may qualify in the native languages for the lower standard examination fixed for military officers, will be allowed a donation of Rs. 180; and those who may pass the higher standard at once will be allowed a donation of Rs. 360.

Remuneration for writing books.

7. The amount of the remuneration which should be paid to a public officer who, at the request of his departmental superior, or the local Government under whom he is employed, gives his leisure to writing a book for official and public use, must be settled, with the sanction of the Government of India in the Financial Department before the work is undertaken—(*Government of India, Financial Department, No. 2808, dated 29th August 1883*).

Miscellaneous.

8. The following references to rules, affecting the duties and position of public officers, may be useful:—

(*a*) Rules regarding the tenure of lands by officers of the Financial Department were published at page 59 of the *Gazette of India* of 1874.

(*b*) The Home Department's rules regarding submission of memorials were republished in F. D. 3702, dated 30th October 1876.

Note.—Officers may join in combined memorials when the matter about which they wish to petition Government is not connected with their position as servants of Government. The Home Department order does not apply to them.—(*Finance and Commerce No. 895, dated 14th May 1883.*)

(*c*) On the subject of arbitrations, the following rules have been laid down:—

1. An officer shall not act as arbitrator in any case without the sanction of his immediate superior, unless he be directed so to act by a Court having authority to appoint an arbitrator.

2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.

3. If an officer act as arbitrator at the private request of disputants, he shall accept no fees.

4. If he act by appointment of a court of law, he may accept such fees as the Court may fix.

9. The Comptroller General has authority to sanction extra temporary establishments in the Civil Account Offices, to an extent not involving an expenditure of more than Rs. 25,000 in any financial year.

This is intended to meet demands both for occasional special calls and for bringing up arrears.

The Financial Department have objected to members of the permanent establishment being deputed on temporary extra work at higher pay than that which they draw on the regular establishment; and pointed out that such de-

Page 607, Rule 9.—Add note—

The Accountant General, Bombay, has been authorised to entertain temporary establishments up to a limit of Rs. 2,500 a year, in part of the sum of Rs. 25,000 abovementioned, without asking for the previous sanction of the Comptroller General. But he should report each case to him for entry in his register, mentioning the work for which he has sanctioned the establishment. (*2nd List.*)

Chapter 79.—Office Procedure.

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General Duties of Accountant General.

1. The Accountant General is in immediate subordination to the Comptroller General in all matters connected with audit and account, and will refer to him, not to the Financial Secretary, all questions bearing on the classification of receipts, charges, and other matters of account. He will conform to all requisitions of the local Government, though, if any seem opposed to specific orders of the Government of India, he should first respectfully make a representation to that effect.

1. Any proposal for revision of an Accountant General's establishment, or for temporary or permanent addition thereto, should be submitted through the Comptroller General.

2. The local Government may require special returns, to be prepared in any form it likes; but all returns, accounts, and statements for the finance and revenue accounts or required by the Comptroller General, must be prepared in the form prescribed by the Comptroller General; and, in all matters relating to the procedure of the finance and revenue accounts, the Comptroller General's instructions should be followed, as it is essential that there should be uniformity in the accounts of the several provinces. If a local Government objects to any part of the procedure prescribed by the Comptroller General, it should report its objections to the Government of India in the Department of Finance, but should never of its own motion interfere with such procedure. (*F. D. No. 3330, dated 25th October 1880.*)

3. An Accountant General should submit to the Comptroller General for decision all questions relating simply to the classification of the accounts; such questions should not be referred to the Government of India at all, unless the Comptroller General is in doubt, or the local Government does not accept the Comptroller General's view. (*F. D. No. 540, dated 11th February 1881.*)

4. An Accountant General is bound to ascertain that rules and orders are exactly obeyed in every instance, and to check every departure from them, however apparently trifling. He may not, without permission of the Government of India, or of the Comptroller General,—

(1) change any procedure established, or reverse any deliberate or important orders passed, by any officer who preceded him in his office; or

(2) call for new returns from Military or Public Works account officers; or

(3) modify forms prescribed by the Government of India.

5. The main duties of an Accountant General, as an accounting officer, are to keep himself thoroughly acquainted with the progress of Revenue and Expenditure, so as to be able at once to bring to notice any matter demanding attention. Though not necessarily taking a personal part in the compilation of his monthly account, he is responsible for the accuracy and efficient working of the numerous processes of which that account is the outcome. He charged with the administration of those numerous matters in respect of

which Government is debtor or creditor; and it is his duty to see that proper accounts are kept of all these transactions, and that due measures are taken for their adjustment. He exchanges accounts with other accounting officers of Government, and it is his duty to see that these accounts are promptly cleared. He has the care of the pecuniary relations both of Government with other individuals and bodies, and of the Civil Department with other departments; and has not merely to keep the accounts, but to watch, and in some cases direct, the matters out of which the accounts rise.

6. An Accountant General should ordinarily be present with his office; but the local Government may, if there be no specially pressing urgency in connection with the work of the Accountant General's Office, permit him to reside at its hill station for two months during the hot weather.

7. An Accountant General may not—

(1) forward applications for sanction for expenditure or for relaxation of leave or pension rules; such an application must be simply returned to the officer making it, for submission to the proper executive authority; or

(2) propose increases in departments other than his own; or

(3) on any account, join in protesting against any retrenchment or economy which the Supreme Government may command; or

(4) suggest expedients for the evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules; or

(5) advise upon any questions relating to pensionary claims, until an officer absolutely retires, or is about to retire, from the service, except upon a reference from the Government of India or the local Government.

Distribution of Work.

8. The following instructions (F. D. 3915, dated 28th October 1881) define to a certain extent the distribution of work and responsibility which should ordinarily obtain in the Civil Account Offices. They are not intended to detract from the general responsibility of the Accountant General for the whole work of the office; and he should take such measures as are necessary for keeping himself thoroughly acquainted with the departments which are not in his immediate charge. He should also, as far as possible, avoid changes among his departments. But, subject to these considerations, the following indicates generally the distribution of work with reference to which the offices are manned:

The principal departments are—

I.—The Book and Compilation departments, which should ordinarily be in the immediate charge of the Accountant General.

II.—The Treasury Account Department, which should ordinarily be in the charge of the deputy, where there is such an officer, and the Accountant General himself, where there is not.

III.—The Pre-audit section, which is intended to be in charge of the principal assistant, not being a deputy.

Besides these, there are—

The Gazetted Audit.	Accounts Current.
The Pension Audit.	Budget.
Local Funds.	Resource.

The last of these is usually in charge of the Accountant General himself; the distribution of the rest is left to his discretion.

The junior assistant in the provinces where there is a Deputy is not intended to be placed in independent charge of any section or department. It is intended that he should assist the Accountant General or the Deputy in the departments which reckon as in the immediate charge of one or other of these officers, that is, that every part of his work should be done under immediate direction or supervision.

The Currency Departments at Allahabad, Lahore, and Madras may be placed in immediate charge of an assistant, or may remain in the Accountant General's own charge. Without special sanction of the Government of India, this department should not be in charge of a Chief Superintendent.

The Accountant General is at liberty to modify these arrangements; but if he does so, he should inform the Comptroller General, and state his reasons.

Gazetted Staff.

9. The deputation of an officer of the account department to serve on any committee at a distance from his station, and the circumstances connected with it, should in every instance be reported to the Government of India.

10. (*a*) Leave to a gazetted officer (except in the case mentioned below) is granted only by the Government of India, and, in forwarding such an officer's application for privilege leave, the Accountant General should say whether or not the place must be filled.

(*b*) In the case of officers whose rank is not higher than assistant, an Accountant General may deal finally with applications for privilege leave, provided that

1 if the absence of an applicant for privilege leave involves the appointment of an officer to act for him, his application must be submitted to the Government of India for orders;

2 if leave be refused in any case, a report of the reasons for the refusal shall be made to the Government of India;

3 all grants of leave, and the date of each officer's departure on, and return from, leave, shall be reported to the Government of India.

1. All applications for leave which require the sanction of the Government of India should be submitted to the Comptroller General, who will forward them to the Government of India with his opinion as to whether the leave should be granted, and suggest the departmental arrangements to be made if the leave is granted.

(*c*) The grant of leave within the rules to all other members of his office establishment, together with their appointment or dismissal, rests with the Accountant General.

11. An Accountant General is bound to report to the Government of India, promptly and strictly, any misconduct on the part of such of his subordinates as are appointed by that Government.

12. If the salary of any officer in the enrolled list of the Financial Department be attached by order of the civil court, the fact must be immediately reported to the Government of India, together with the explanation of the officer concerned. (*F. D. No. 105, dated 11th January 1881.*)

Establishment.

13. It is desirable to test the qualifications of clerks on first appointment, and the rules herewith reprinted have accordingly been laid down and should be enforced as far as practicable, though they may be dispensed with in special cases for sufficient cause. It is not thought necessary to lay down any general rule relative to the admission of unpaid apprentices.

1. The age of admission must be not less than 18, nor more than 25 years.

2 Every candidate must be certified by a civil or presidency surgeon to be of sound bodily health.

Page 611.—Add as Rule 13A—

13A. The Government of India have directed all heads of offices and departments to take severe notice of the misconduct of clerks and other employés who allow themselves to fall into embarrassed circumstances and have to resort to the Insolvent Court. It is no valid excuse for hopeless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Assistants in Government offices should clearly understand that, if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal. (Home Department Resolution No. $\frac{2}{77\text{-}102}$, dated 19th January 1884.) (*2nd List.*)

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Comptroller General.

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Page 611.—Add as Rule 13B—

13B. In cases of illness, medical certificates should ordinarily be accepted only from Government Medical Officers who are under Government control and supervision. But it is not necessary to insist on this course when certificates are required to justify mere casual leave of absence. (*3rd List.*)

clerks.

c General business habits and punctuality, and influence over other officers.

d Personal character and health.

This report will be copied into the Comptroller General's register.

(4) Any specially good service or specially bad service will be similarly reported, for registry.

(5) The first appointments to the subordinate account service are to be made of those officers who at present hold the posts substantively, and they should be at once reported upon in the sense of rule (3). If the Accountant General considers that any of the present incumbents are either not fit for the post of superintendent or are not worth the pay they are drawing—that is, if he considers him not to be the sort of person who would have been appointed if the present scheme had been in force—he is distinctly to say so: it is not desirable that he should be classed as a competent account officer simply because he happens to have got promotion he did not deserve.

(6) Appointments and promotions, after the first, are to be made, as occasion arises, by the head of the office in which the vacancy occurs. Each such appointment is to be reported at once to the Comptroller General, together with the grounds of the selection; and the Comptroller General may, if he does not approve, disallow it.

(7) The subordinates of the office have no exclusive claim to these appointments. They have this advantage,—that they can by their work make their merits known to the head of the office; but unless the head of the office considers them in every way fit for selection as members of the subordinate account service, they are not to be appointed merely because a vacancy exists.

(8) With reference to the last rule, the Accountant General will, when reporting upon his subordinate staff, under rule 3, add a report of the same kind regarding the next six (in large offices) or three (in small offices) officers, in order of merit.

(9) Temporary vacancies in the account staff are not to be filled up; the work can be arranged for without promotion. But if the vacancy be practically a permanent one, an appointment or promotion may be proposed under rule 6.

(10) It is open to an Accountant General or Comptroller, in appointing an officer to the account service, to limit the pay drawn by him if he sees no occasion at first to allow the full amount. All first appointments shall be on six months' probation, and the confirmation, with the grounds of it, shall be reported to the Comptroller General.

(11) The minimum salary to be drawn by any officer, whether holding a substantive appointment under Government or not, who is appointed to officiate in the grade of Rs. 130 rising to Rs. 175, should be Rs. 100; and if appointed to officiate in the grade of Rs. 200, Rs. 125.

(12) The allowances of the subordinate account officers are to be drawn upon bills separate from the clerical staff.

Correspondence.

16. The following are the chief rules for correspondence to be observed by officers in the account department:—

a No communication implying any dissatisfaction or censure, and no letter to Government, Local or Supreme, should issue from any Office of Account, except under the signature of the Accountant General or Comptroller, as the case may be; and no letter on any but routine subjects should issue until the Accountant General or Comptroller has approved the draft. Also, all documents or statements which are intended to be used beyond the limits of the Accountant General's own province should be sent out under the signature of the Accountant General or Comptroller; except in the case of periodical statements or accounts rendered to another Account Office.

1. In the absence of the Accountant General from head-quarters such letters may be signed by the Deputy Accountant General *for* him; but all of special importance should still be sent for his signature.

b Letters on matters of routine relating to the departments under the management of a deputy or an assistant should be issued under the official signature and designation of the deputy or assistant on whose responsibility they are issued. The signature of a letter by a subordinate *for* a superior indicates that the letter is in every respect one issuing from the superior, but that some casual circumstance prevented his adhibiting his own signature.

c In forwarding copies of correspondence for information or orders, copies should be sent of all papers necessary for a clear understanding of the subject. But an Accountant General should always submit a

complete statement of the question on which he wishes orders, with his own opinion.

d The subject of a letter under reply should always be briefly, but clearly, stated in the opening of the reply (unless the reply practically repeats the whole of it in an affirmative or negative form) : it is not enough to quote simply the number and date. Similarly, a reminder should state the subject, not merely the number and date, of the letter to which attention is drawn.

e The use of vernacular terms in correspondence should be avoided as much as possible, especially in letters addressed to authorities or officers serving in other provinces.

f All letters addressed to the Financial Department should be folded lengthways, and the docket should be written on the fold.

g Letters should bear the date of despatch, not that of draft.

h When reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed.

i When a report of transfer of charge of an office has to be made, it should be addressed direct to the Financial Department,—a copy being sent simultaneously to the Comptroller General.

Circular Letters.

17. It is the practice of the Comptroller General to issue all instructions for permanent observance as code alterations, while *general letters* are used in cases where orders are only to be acted on once for all ; the same course should be followed in local account offices. Also each account office should send copies of its circulars to every other account office, to the Comptroller General, and to the Financial Department.

1. For the sake of uniformity, the form of the Comptroller General's circulars should be imitated as far as convenient both in respect of size and of arrangement. The subject should be stated in two or three words at the top ; then follow the name of the issuing office, and in another line the number and date of the circular.

18. Circulars conveying instructions to Treasury Officers throughout India are prepared by the Comptroller General, and transmitted for local distribution to Accountants General. They may be re-numbered in the local series of circulars ; but, as copies of them need not be sent to other account offices, it will be well to explain the break of series by a MS., or italic note, on the next local circular, to the effect that " No. was assigned to Comptroller General's treasury circular ."

1. It is sometimes necessary to communicate these circulars to other than Treasury Officers ; if the supply sent be insufficient, application should be made for more copies without any delay, as the matter is broken up after a few days.

Cypher Code.

19. The Government cypher code must remain in the hands of the Accountant General, who will himself compose and write the message. The short code for currency and account offices is not a secret code.

Library.

20. The following rules have been laid down for the care of the Comptroller General's Office library, and are recommended for adoption:—

" The books are collected together in the Deputy Comptroller General's

room under the charge of a clerk; duplicate files of gazettes, &c., are in the custody of the record-keeper.

" 2. A revised catalogue is prepared from time to time, and missing books accounted for; the clerk in charge must every month make a report of the books missing from the shelves and produce the receipts. The Chief Superintendent is responsible for seeing that this return is complete.

" 3. No books must be removed from the library without the permission of the Deputy Comptroller General.

" 4. A receipt must invariably be taken from an officer removing a book, to be returned to him, or cancelled when the book is returned to the library.

" 5. Every officer, upon receiving charge of an office to which a library is attached, must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.

" 6. Every officer is now supplied with a copy of this Code and with all circulars of the new series as they appear; the Financial Department also has supplied copies of its Codes. No other books may be carried away by an officer on his transfer to another office."

Records.

21. The following records may be destroyed after the periods noted against them:—

1. Treasury cash accounts, lists of payments, and revenue schedules.	After 25 years.
2. Salary and establishment bills . .	After 25 years.
3. Vouchers other than salary and establishment bills.	After 20 years.
4. Deposit and bill registers received from treasuries.	After 20 years.
5. Accounts current and vouchers received from other Governments and Departments.	After 20 years.
6. Other returns received . . .	According to discretion, except that letters to and from Government must be preserved.
7. Correspondence	
8. Office copies of accounts and returns sent .	Not without previous permission of Comptroller General, by whom inter-provincial and inter-departmental adjustments are supervised.

Form of Statements.

22. In all statements submitted to Government, or to the Comptroller General, the names of the different Governments and Administrations must be arranged in the order given in the margin; and all returns and estimates submitted to the Financial Department, except books of establishment, consolidated abstracts, journals and ledgers, shall be on foolscap.

India.	N. W. Provinces and Oudh.
Central Provinces	Punjab.
British Burma.	Madras.
Assam.	Bombay.
Bengal.	

23. Every return should be headed with its name, the name of the pro-

vince (or office of issue), and the period to which it refers. No covering letter should be sent with a prescribed periodical return. Nor should a formal letter be written to report a return blank; it is sufficient to write the word "blank" conspicuously under a heading of the kind just prescribed.

24. All returns should, before despatch, be examined by a competent person, who should annex explanations of any extraordinary or indefinite entries.

Return of State of Work.

25. A monthly return of the state of work is submitted to the Comptroller General on forms supplied by him. In every office one of these forms, with columns for the twelve months, should be kept for permanent record and reference, the date being entered against each return at the time of its despatch. A list of returns, with their due dates, is given in Appendix I.

(*a*) When a return is despatched, the number of days (including Sundays and holidays) before or after the due date should be filled in against it. When more than one return is included in the same line (*e. g.*, civil accounts current), the entry should refer to the despatch of the latest one.

(*b*) When a return should have been rendered, but is unavoidably delayed until too late to be included in the statement, it should be marked L.

(*c*) When a return usually rendered happens to be blank for the period under report, it should be marked B.

(*d*) When the return is never rendered at all, it should be marked N.

(*e*) The dates of despatch of the yearly returns and of the quarterly and half-yearly ones for the last quarter and half-year, so far as they may have been sent during the current year, should be indicated (in the usual manner, *i. e.*, by entry of the number of days before or after due date) in the Return of State of Work for each successive month throughout the year.

(*f*) No entry in the monthly report may be left absolutely blank, excepting the yearly returns which have not yet become due. Each entry must be filled in, either with a number in the appropriate column, or an asterisk, or one of the letters, L, N, or B.

APPENDIX K.

Exchange Calculations.

In the absence of exchange tables, the following is a simple method of making exchange calculations :—

1. To convert sterling into rupees, state the sum in shillings and pence; alter the pence into annas by Table II; now reading the amount as rupees, annas, and pie, multiply by figure A and divide by B.

2. To convert rupees into sterling, multiply by figure B and divide by figure A; in the result read the rupees as shillings and alter the annas and pie by Table II into pence.

I.—Table of Exchange Proportions.

Rate.	A.	B.	Rate.	A.	B.	Rate.	A.	B.	Rate.	A.	B.
1 7*d.*	12	19	1·5*d.*	3	5	1·9*d.*	4	7	1·10*d.*	6	11
¼	32	51	¼	96	161	¼	96	169	1·10¼	8	15
½	48	77	½	16	27	½	48	85	1·11	12	23
¾	96	155	¾	96	163	¾	32	57	1·11½	24	47
⅛	8	13	⅛	24	41	⅛	24	43	2·0	1	2
⅜	96	157	⅜	32	55	⅜	96	173			
⅝	48	79	⅝	48	83	⅝	16	29			
⅞	32	53	⅞	96	167	⅞	96	175			

II.—Table of Corresponding Fractions.

Pence,	1	2	3	4	5	6	7	8	9	10	11
Annas,	1-4	2-8	4-0	5-4	6-8	8-0	9-4	10-8	12-0	13-4	14-8.

Example—

For the rate of 1*s.* 8½*d.* the figures are 32 and 55.

1. To convert £113 6*s.* 5*d.* state it as 2,266*s.* 5*d.*; altering the pence, this becomes Rs. 2,266-6-8; multiply by 32 (Rs. 72,525-5-4) and divide by 55; the result is Rs. 1,318-10-3$\frac{11}{55}$.

To convert Rs. 1,318-10-3, multiply by 55 (Rs. 72,525-3-9), divide by 32=Rs. 2,266-6-7$\frac{25}{32}$, giving a minute fraction less than 2,266*s.* 5*d.*, or £113-6-5.

APPENDIX L.

Calculation of Interest for broken periods.

1. The following is a general rule for the calculation of interest on broken periods :—

Let *r* be the rate of interest per cent. per annum.
M the number of rupees.
N the number of days.
Take $\frac{1}{4}$ of $\frac{11 \times r \times M \times N}{1,00,000}$ rupees, and subtract 6 annas for every Rs. 100.

Example: Interest on Rs. 20,000, at 4 per cent., for 128 days.

$\frac{1}{4}$ of $\frac{11 \times r \times 20,000 \times 128}{1,00,000} = 281\text{-}10$

Subtract 6 annas × 2·8 1-1

Result . . Rs. 280-9

This result is correct to the nearest anna, unless it exceeds Rs. 2,500, which it can do only very rarely. In such cases the further correction must be applied, of adding one anna for every Rs. 5,000; that is, one anna for sums of Rs. 2,500 to 7,500, two for sums of Rs. 7,500 to 12,500, and so on.

2. The interval from one date to another may be found from the following rule :—

In writing the date, substitute for the month the following number :—

January	0	July	181
February	31	August	212
March	59	September	243
April	90	October	273
May	120	November	304
June	151	December	334

and the question becomes one of simple subtraction :

e. g.—Interval from May 5th to October 16th ;

From October 16th, or 273+16 = 289
Subtract May 5th, or 120+ 5 = 125

Interval . . 164 days.

3. If the second date, however, is in the next year, 365 must be added to its number :—

e. g.—Interval from October 16th to May 5th ;

From May 5th 120 + 5 + 365 = 490
Subtract October 16th 273 + 16 = 289

Interval . . 201 days.

4. The occurrence of the date, February 29th, hardly affects the result of the calculations, and the consideration of it may be neglected.

APPENDIX M.

Calculations of re-payments of Loans by equal instalments.

1. Let A be the amount of the advance.

t the number of periodical instalments by which it is to be repaid.
p the amount of each periodical instalment.
r the rate of interest per cent. during one instalment period (that is, if the instalments are to be annual, r is the rate per cent. per annum; if they are half-yearly, r would be the rate per cent. per half-year, 2 if the rate were 4 per cent. per annum, $2\frac{1}{2}$ if it were 5 per cent. per annum, and so on).

2. First : given A, r, and p, to find t.

$$\text{then } t = \frac{2 + \text{Log. } p - \text{Log. } (100\,p - \text{A}\,r)}{\text{Log. } (100 + r) - 2}.$$

If this gives a fractional number like 25·324, it means that after 25 instalments are paid, there will still remain an outstanding equal to nearly ·324 of an instalment to be repaid.

3. Second : given A, r, and t, to find p.

First, find B by the equation ;

$$\text{Log. B} = t\,(\text{Log. } 100 + r - 2);$$
$$\text{then Log. } p = \text{Log. A} + \text{Log. B} + \text{Log. } r - \text{Log. } (100\,\text{B} - 100).$$

4. The annexed table shows the instalments by which a loan of one lakh of rupees will be refunded by periodical instalments in a given number of years, interest being calculated at 4, $4\frac{1}{2}$, and 5 per cent.

In the left-hand column, under each term, interest is added, and recovery of the instalment due made at the end of each year; in the right-hand column interest and instalment are supposed to be due half-yearly.

Per cent.	Five years.		Ten years.		Fifteen years.		Twenty years.		Twenty five years.		Thirty years.	
4	22,403·0	11,132·4	12,329·2	6,115·65	8,994·14	4,404·96	7,358·18	3,655·35	6,401·21	3,182·32	5,783·01	2,876·78
4½	22,779·3	11,278·9	12,637·9	6,264 19	9,311·41	4,619·94	7,697·64	3,817·69	6,743·92	3,351·84	6,139·15	3,053·53
5	23,096·6	11,425·7	12,950·3	6,414·69	9,634·21	4,777·76	8,024·25	3,983·62	7,095·23	3 525·80	6,505·15	3,235·33

APPENDIX N.

Returns and Reports from Accountants General—Monthly.

No.	Name of Return.	Reference Code	To whom sent	When due for month of											
				April.	May.	June	July.	August.	September	October.	November.	December.	January	February.	March.
				D. M	D. M	D. M.	D. M	D. M	D. M	D. M	D. M	D. M.	D. M.	D. M.	D. M.
1	Resource Estimate	72-10	Comptroller General	17 7	17 5	17 6	17 7	17 8	17 9	17 10	17 11	17 12	17 1	17 2	17 3
2	Estimated Cash in Branch Bank	72-13	Bank's Agent	"	"	"	"	"	"	"	"	"	"	"	"
3	Military Payments, 1st List	63- 2	Controllers of Military Accounts	25" 4	25" 5	25" 6	25" 7	25" 8	25" 9	25" 10	25" 11	25" 12	25" 1	25" 2	25" 3
4	Survey and Northern India Salt Department Vouchers, 1st List	60- 6	Comptroller, Indian Treasuries	"	"	"	"	"	"	"	"	"	"	"	"
5	Telegraphic Report of Cash Balance	72-16	Comptroller General	8 5	8 6	8 7	8 8	8 9	8 10	8 11	8 12	8 1	8 2	8 3	8 4
6	Treasury Telegraphic Report	77- 5	Ditto	"	"	"	"	"	"	"	"	"	"	"	"
7	Military Payments, 2nd List, and Schedule of Receipts	63- 2	Controllers of Military Accounts	10" 5	10" 6	10" 7	10" 8	10" 9	10" 10	10" 11	10" 12	10" 1	10" 2	10" 3	10" 4
8	Northern India Salt Department Schedules of Receipts	60 6	Comptroller General	"	"	"	"	"	"	"	"	"	"	"	"
9	Survey and Northern India Salt Department Vouchers, 2nd List.	60- 6	Ditto	"	"	"	"	"	"	"	"	"	"	"	"
10	Statement of Guaranteed Railway Transactions in other Provinces with Challans and Vouchers.	58-24	Accountants General	"	"	"	"	"	"	"	"	"	"	"	"
11	Cash Balance Report	72-16	Comptroller General	12 5	12 6	12 7	12 8	12 9	12 10	12 11	12 12	12 1	12 2	12 3	12 4
12	Chief Heads of Revenue (by telegraph)	77- 2	Ditto	15 5	15 6	15 7	15 8	15 9	15 10	15 11	15 12	15 1	15 2	15 3	15 4
	Gross Receipts and Payments, Military Department	77- 4	Ditto	"	"	"	"	"	"	"	"	"	"	"	"
	Account with Guaranteed Railways with Challans and Vouchers.	58-24	Ditto Railway Branch	20" 5	20" 6	20" 7	20" 8	20" 9	20" 10	20" 11	20" 12	20" 1	20" 2	20" 3	20" 4
7	Currency Audit	76- 1	Comptroller General	25 5	25 6	25 7	25 8	25 9	25 10	25 11	25 12	25 1	25 2	25 3	25 4
16	Exchange Account, India	53- 6	Comptroller, Indian Treasuries	30 5	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	28 2	30 3	30 4
17	Civil Account	55-17	Comptroller General	1 6	1 7	1 8	1 9	1 10	1 11	1 12	1 1	1 2	1 3	1 4	1 5
18	Foreign Remittances Schedules	58-20	Ditto	"	"	"	"	"	"	"	"	"	"	"	"
19	Statement of Debits and Credits to Military Department	63- 4	Accountant-General, Military Department.	"	"	"	"	"	"	"	"	"	"	"	"
20	Statement of Debits and Credits to Marine	63- 4	Ditto	"	"	"	"	"	"	"	"	"	"	"	"
21	Financial Officer's Vouchers	35-19	Comptroller, Indian Treasuries	"	"	"	"	"	"	"	"	"	"	"	"
22	Provincial Services and Local Funds Abstract	63-27	Local Government	5" 6	5" 7	5" 8	5" 9	5 10	5 11	5 12	5 1	5 2	5 3	5 4	5 5
23	District Savings Bank Receipts and Payments	44- 9	Comptroller General, Savings Bank Branch	"	"	"	"	"	"	"	"	"	"	"	"
24	Interest Registers	40- 3	Presidency Bank	"	"	"	"	"	"	"	"	"	"	"	"
25	Interest Statement	40- 4	Comptroller, Indian Treasuries	"	"	"	"	"	"	"	"	"	"	"	"
26	Post Office Account	64- 3	Ditto, Post Office	7" 6	7" 7	7" 8	7" 9	7" 10	7" 11	7" 12	7" 1	7" 2	7" 3	7" 4	7" 5
27	Foreign Bills issued	42-17	All Accountants General	10 6	10 7	10 8	10 9	10 10	10 11	10 12	10 1	10 2	10 3	10 4	10 5
28	Fund Subscription Lists	46	Fund Secretaries or Comptroller, Indian Treasuries.	"	"	"	"	"	"	"	"	"	"	"	"

APPENDIX N—*continued.*

No.	Name of Return.	Reference to Code.	To whom sent.	When due for month of											
				April.	May.	June.	July.	August.	September.	October	November.	December.	January.	February.	March.
				D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.
29	Exchange Accounts, other Provinces	59- 6	All Accountants General	10 6	10 7	10 8	10 9	10 10	10 11	10 12	10 1	10 2	10 3	10 4	10 5
30	Exchange Accounts, Public Works Department	62 59- 6	Examiners, Public Works Accounts	"	"	"	"	"	"	"	"	"	"	"	"
31	Exchange Accounts, Military Department (including lists for Indian Family Pension Fund)	63 59- 6	Controllers, Military Accounts	"	"	"	"	"	"	"	"	"	"	"	"
32	Exchange Account, Telegraph Department	65	Examiner, Telegraph Accounts	"	"	"	"	"	"	"	"	"	"	"	"
33	London schedules	66- 8	Comptroller General	"	"	"	"	"	"	"	"	"	"	"	"
34	Lists of Remittances to and from Forest Officers	61- 2	Ditto, Forest Branch	"	"	"	"	"	"	"	"	"	"	"	"
35	Departmental Revenue	45- 2	Revenue Authorities	"	"	"	"	"	"	"	"	"	"	"	"
36	State of Work	79-25	Comptroller General	30 " 6	30 " 7	30 " 8	30 " 9	30 " 10	30 " 11	30 " 12	30 " 1	28 " 2	30 " 3	30 " 3	30 " 4

No.	Name of Return.	Reference to Code.	To whom sent.	When due for quarter ending				
				June.	September.	December.	March.	
1	Pension Cases	76- 9	Financial Department	15th July	15th Oct.	15th Jan.	15th April.	
2	Fresh charges	77- 8	Local Government	30th July	30th Oct.	30th Jan.	30th April.	
3	~~Alterations of Provincial Charges~~	~~77- 9~~	~~Ditto~~	~~Ditto~~	~~Ditto~~	~~Ditto~~	~~Ditto.~~	
4	Pensions and Leave Allowances in the Colonies.	77-11	Comptroller General	Ditto	Ditto	Ditto	Ditto	By Bombay and Madras only.
5	Inter-provincial Adjustments	68-18	Ditto	Ditto	Ditto	Ditto	Ditto.	
6	Specially Chargeable Allowances.	77-10	Comptroller General, Governments of Madras and Bombay.	Ditto	Ditto	Ditto	Ditto.	
7	Pensions and Gratuities	39-21	Local Government	Ditto	Ditto	Ditto	Ditto.	
8	Currency Notes	72-24	Head Commissioner	Ditto	Ditto	Ditto	Ditto.	
9	Cantonment Fund balance	69-5, Note	Controller, Military Accounts.	Ditto	Ditto	Ditto	Ditto	In Bengal Presidency only.
10	London Account Current	66- 8	Comptroller General	25th Aug.	25th Nov.	25th Feb.	25th May.	
11	Cultivators' Advances written off.	33- 3 (*b*) 77-13	Government of India, ~~Home~~, Revenue and Agricultural Department.	Ditto	Ditto	Ditto	Ditto	Excepting by Bombay, Bengal, and Central Provinces.
12	Assets and Liabilities	77-12	Comptroller General	30th Aug.	30th Nov.	28th Feb.	30th May.	
13	Trial Balance Certificate ~~and~~ or Sheet.	67-12	Ditto	Ditto	Ditto	Ditto	Two months after receipt of orders to close the books.	

HALF-YEARLY RETURNS.

No.	Name of Return.	Reference to Code.	To whom sent.	When due for half-year.		Remarks.
				Ending 31st March.	Ending 30th September.	
1	Treasury Inspections . . .	31-22 (Vol. I)	Comptroller General . .	15th April .	15th October.	
2	Balances in Small Coin Depôts .	53- 4	Ditto . .	Ditto .	Ditto.	
3	Report on Arrears . . .	77-15	Ditto . .	Ditto .	Ditto.	
4	Payments to retired Hong-Kong Police.	77-14	Ditto . .	15th May .	15th Nov.	Statements to be in duplicate and accompanied by vouchers.
5	Annuities and Pensions paid in India to retired Bengal Civil Servants.	77-16	Ditto . .	Ditto .	Ditto.	

Yearly Returns.

Latest Date of Despatch.	No.	Name of Return.	Reference to Code.	To whom sent.
April 15th	1	Encashment of Currency Notes	72-26	Head Commissioner.
„ „	2	Foreign Bills Outstanding	42-21	All Accountants General.
„ „	3	Government Securities in Trust	11-7 (Vol. I)	Local Gazette.
„ 30th	4	High Court Qualification	35-45	Local Government.
„ „	5	Services of Chaplains	35-46	Comptroller General.
May 1st	6	March Preliminary Consolidated Abstract	55-10	Ditto.
„ 15th	7	Approximate Currency Charges	77-28	Comptroller General.
„ „	8	Bank Accounts	77-33	Ditto.
„ „	9	Scale of Gazetted Appointments	35-43	Financial Department.
„ 31st	10	Government Elephants	77-32	Comptroller General and Local Government.
„ „	11	Review on Working of Treasuries	76-18	Local Government and Comptroller General.
July 15th	12	Contingent Charges	38-13	Local Government.
„ „	13	List of Civil Servants	35-44	Various.
„ 31st	14	Cantonment Fund Accounts	69- 7	Quarter Master General.
„ „	15	Public Works Receipts and Charges by Civil Officers	62-11	Accountant General, Public Works Department.
„ „	16	Family Allotments	35-47	Comptroller General.
August 10th	17	Interest on Service Funds	77-29	Ditto.
„ „	18	Outstanding Objections	47-30	Ditto.
„ „	19	Final Exchange Accounts	58-27	Various.
„ „	20	March Final Accounts	55-11	Comptroller General and Financial Department.
„ 15th	21	Parliamentary Returns	77-17	Comptroller General.
„ „	22	Special Loans	70-16	Ditto.
„ „	23	Local Funds Report	69- 9	Local Government.
„ „	24	Final Currency Charges	77-28	Comptroller General.
„ „	25	Ecclesiastical Charges	77-30	Comptroller General, Bishops of Madras and Bombay.
September 1st	26	Establishment Books	36- 3	Financial Department.
„ „	27	Mortality of Pensioners	39-20	Ditto.
„ „	28	Outstanding Bills	71-15	Comptroller General.
„ „	29	Outstandings of Exchange Accounts	59-16	Comptroller General and Account Office concerned.
„ „	30	Savings Bank Audit	76- 8	Govts. of Madras and Bombay and Comptroller General.
„ 15th	31	Report on Copper Coin Withdrawn	77-36	Head Commissioner of Paper Currency.
„ 30th	32	Provincial Fund Accounts	68-28	~~Comptroller General and~~ Local Government.
October 1st	33	Report on Personal Ledger	41-10	Comptroller General.

Yearly Returns.

Latest Date of Despatch.	No.	Name of Return.	Reference to Code.	To whom sent.
October 5th	34	Appropriation Report	73-20	Comptroller General. through Local Govt.
November 15th	35	Six Months' Estimate	73-17	Financial Department.
„ „	36	Report on Balances and Resource	72-27	Local Government and Comptroller General.
„ „	37	Special Annual Enquiries	39-22	Treasury Officers.
„ 30th	38	Municipal Account	69-12	Comptroller General.
	39	Excluded Local Fund Accounts	69-17	Ditto.
December 31st	40	Financial Statistics	77-34	Financial Department.
„ „	41	Consolidated Abstract for November	55-10	Comptroller General.
January 1st	42	Small Coin Estimate	72-19	Ditto.
„ 10th	43	Debt Head Balances	71- 1	Ditto.
„ 15th	44	Analysis of Treasury Balances	72-27	Head Commissioner.
„ „	45	Budget Estimate	73-13	Local Government, Comptroller General, and Financial Department.
„ „	46	Budget and Revised Estimate of P. W. Receipts and Charges by Civil Officers	62-12	Accountant General, Public Works Department.
February 5th	47	Coins Cut and Broken	77-35	Head Commissioner of Paper Currency.
„ 15th	48	Budget of Municipal and Excluded Funds	73-13	Local Government.
„ „	49	Cash Requirement Estimate	73-16	Comptroller General.
March 10th	50	Journal and Ledger	67-14	Ditto.
„ 31st	51	Lapsed Local Bills	42-14	Treasury Officers.
		Occasional Reports.		
		Anticipated Excess over Estimates	73-18	Financial Department and Local Government.
		Losses and Defalcations	33- 3	Financial Department or Local Government.
		Uncovenanted Officer attaining Age of 55 years	35-49	Local Government.
		Death of European Pensioners	39-18	Ditto.
		Recovery or Non-recovery of London Advances	35-23	Comptroller General. With London Schedules.
		Default of Receivers of Loans	70-15	Local Government.
		Deputation of Gazetted Subordinate	79- 9	Financial Department.
		Misconduct of Gazetted Subordinate	79-11	Ditto.
		Attachment against Pay of Gazetted Subordinate	79-12	Ditto.

APPENDIX O.

List of Major and Minor Heads of Account of Imperial, Provincial, and Local Receipts and Disbursements.

[NOTE.—The names of the minor heads are stated once only, but when there are within the limits of the same minor head items that are provincial or local, as well as items that are imperial, the minor head must, for all purposes of account, be separated into one or more sections—see chapter 46, rule 2

The minor heads printed in italics are obsolete, *i. e.*, the only transactions under them are adjustments by way of winding up the account.]

REVENUE.

MAJOR HEADS.	MINOR HEADS.
B.—Principal Heads of Revenue.	
I.—LAND REVENUE . (Items formerly taken to this head may be transferred to another only under special orders of the Government of India)	Ordinary revenue (1). Sale of Government estates. Sale proceeds of waste lands, and redemption of land tax (2). Redemption of summary settlement cess. Moturpha (house tax) Collections (India). Rent of resumed police service lands and service commutations (3). Rents, &c., of fisheries. Receipts for the improvement of Government estates. 10 per cent. on collections from Government estates (Bengal). Miscellaneous fees and fines 4 (*a*). Miscellaneous (4).
II.—OPIUM . .	Sale of Behar opium. Sale of Benares opium. Cost price of opium sold in Excise Department. Opium pass fees. Miscellaneous (5).
III.—SALT . . .	Customs duty on salt (6). Inland customs mileage duty. Proceeds of sale of Government salt. Excise duty on salt (7). Treaty price of salt. Rents of warehouses. Fees and cesses (8). Fines and forfeitures (9). Carriage and freight (10). Miscellaneous (11).

Major Heads.	Minor Heads.
B.—Principal Heads of Revenue—contd.	
IV.—Stamps (12) .	Sale of general stamps (13). Sale of Court-fee stamps (13 *a*). Sale of plain paper to be used with Court-fee stamps. Duty on impressing documents (14). Fines and penalties (15). Miscellaneous (16).
V.—Excise . .	License and distillery fees and duties for the sale of liquors and drugs (17). Sale proceeds of excise opium (18). Transit duty on excise opium (India, Punjab and Bombay). Gain on sale proceeds of excise opium (19). Gain on sale of excise ganja. Fines, confiscations, and miscellaneous (20).
VI.—Provincial Rates .	Rates and cesses on lands. Miscellaneous (21).
VII.—Customs . .	Sea customs—Imports. Ditto—Exports. Ditto—Miscellaneous (22). Land customs (23). Warehouse and Wharf rents. Miscellaneous (24).
VIII.—Assessed Taxes .	Income Tax. License Tax (25).
IX.—Forest . . (Civil, Departmental.)	Timber and other produce removed from the forests by Government agency (26). Timber and other produce removed from the forests by consumers or purchasers (27). Confiscated drift and waif wood. Revenue from forests not managed by Government (28). Miscellaneous (29).
X.—Registration .	Fees for registering documents. Fees for copies of registered documents. Land registration fees. Miscellaneous.
XI.—Tributes from Native States.	Tribute from Banswara (India). Tribute from Boondee (India). Tribute from Chumba (Punjab).

Major Heads.	Minor Heads.
B.—Principal Heads of Revenue—concld.	
XI.—Tributes from Native States—*contd.*	Tribute from Doongurpore (India). Tribute from Holkar's State (India). Tribute from Jeypore (India). Tribute from Jhalwar (India). Tribute from Joudpore (India). Tribute from Kattywar (Bombay). Tribute from Kotah (India). Tribute from Kuppoorthala (Punjab). Nizam's Government on account of Mahratta Choute (India). Tribute from Mundee (Punjab). Tribute from Odeypore (India). Tribute from Sokeith (Punjab). Tribute from Travancore (Madras). Tributes from various petty States. Contributions from Bhopal (India). Contributions from jageerdars, Southern Mahratta Country (Bombay). Contributions from Joudpore (India). Contributions from Kotah (India) Contributions from Odeypore (India). Contributions from various petty States. *Subsidies—* Peshkash and subsidy from Cochin (Madras). Subsidy from Kutch (Bombay). Peshkash and subsidy from Mysore (Madras). Peshkash and subsidy from Travancore (Madras). Fees on succession to Native States.
C.—Post Office, Telegraph, and Mint.	
XII.—Post Office Postal accounts except "District Post collections," which is a head in the Civil Accounts.	Postage on letters and newspapers. Postage on banghy parcels. Sale of postage stamps— Ordinary stamps. Service stamps. Mail cart and parcel van passenger service. Receipts on account of Money Orders. Commission on sale of Indian Postal Notes. Fees and petty receipts. Contributions from Native States. Bullock train collections. Van dâk collections. (Note.—The above are heads in the Finance and Revenue Accounts.) District post collections.

Major Heads.	Minor Heads.
C.—Post Office, Telegraph, and Mint—concld.	
XIII.—Telegraph . . Telegraph Accounts.	Indian Telegraph— Capital account (30). Revenue account (31). Indo-European Telegraph: Capital account— Persian Gulf section. Persian section. Indo-European Telegraph— Revenue account.
XIV.—Mint . .	Seignorage duty on coining gold. Seignorage duty on coining silver. Gain on coinage operations. Gain on copper coinage. Sale of old stores and materials (32). Private assay fees. Miscellaneous.
D.—Receipts by Civil Departments.	
XV.—Law and Justice.	Sale proceeds of unclaimed and escheated property. Court fees realised in cash (33). General fees, fines and forfeitures (34). Jails (35). Convict receipts at Port Blair and Nicobars. Pleadership examination fees. Miscellaneous fees and fines (35 *a*). Miscellaneous (36).
XVI.—Police . .	Police supplied to railways (37). Police supplied to municipal, cantonment, and town funds (38). Police supplied to public departments, private companies and persons. Recoveries on account of village police (39). Cash receipts under the Arms Act. Fees, fines, and forfeitures (40). Superannuation receipts (41). Miscellaneous (42).
XVII.—Marine . . Marine Accounts for Imperial. Civil Accounts for Provincial.	Dockyard services and supplies to other departments, private individuals, &c. (43). Hire of vessels. Sale proceeds of vessels and stores. Freight, passage, and tonnage. Registration and other fees (44). Pilotage receipts (45). Miscellaneous (46).

Major Heads.	Minor Heads.
D.—Receipts by Civil Departments—concld.	
XVIII.—Education .	Fees, Government colleges. Fees, Government schools. School fees (47). Contributions (48). Sale proceeds of books. Income from endowments (49). Miscellaneous (50).
XIX.—Medical . .	Medical College fees. Hospital receipts (51). Lunatic Asylum receipts (52). Medicines sold by civil surgeons. Income from endowments. Contributions. Miscellaneous (53).
XX.—Scientific and other Minor Departments.	*Agriculture—* Botanical and other public garden receipts. Government bull and stallion receipts. Cinchona plantations. Receipts on account of model or experimental farms or factories (54). Receipts on account of public exhibitions and fairs. *Labour and Emigration—* Emigration fees. Inland Labour Transport fees. *Miscellaneous—* Examination fees. Sale of stores and materials (India). Miscellaneous.
E.—Miscellaneous.	
XXI.—Interest . .	Profits on Note circulation. Interest on advances made to service funds. Interest on loans to municipalities and other public bodies (55). Interest on advances and loans to Native States or private individuals (56). Interest on arrears of revenue. Percentage from subscribers to Uncovenanted Service Family Pension Fund, under Section 9, Civil Pension Code.

Major Heads.	Minor Heads.
	E.—Miscellaneous—concld.
XXI.—Interest—*contd.*	Interest on Government securities. Premium on loans. Interest on overdrawn capital of Guaranteed Railways. Miscellaneous (57).
XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.	Subscriptions to the Military Fund. Subscriptions to the Military Orphan Fund Excess payments on account of the Military Orphan Fund transferred from deposits. Subscriptions to the Medical Retiring Fund. Subscriptions under the Indian Civil Service Family Pension Regulations. Subscriptions to the Bombay Civil Fund. Family subscriptions of native members of the Covenanted Civil Service. Contributions for pensions and gratuities (58). Recoveries on account of capitalized pensions (Marine). Deductions for Pension Fund (Marine). Miscellaneous.
XXIII.—Stationery and Printing.	Stationery receipts (59). Stationery supplied to the Berar Administration (Bombay). Sales of Gazettes and other publications. Other press receipts.
XXIV.—Miscellaneous	Gain by exchange (60). Premium on bills (61). Unclaimed deposits (62). Treasure Trove. Unclaimed bills of exchange of more than three years' standing (63). Lapsed military cheques. Sale proceeds of Durbar presents (64). Sale of old stores and materials. Sales of land and houses, &c. Fees for Government audits (65). Contributions (66). Rents. Rates and taxes. Miscellaneous fees, fines, and forfeitures (67). Extraordinary items. Miscellaneous (68).

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Major Heads.	Minor Heads.
G.—Revenue from Productive Public Works.	
XXV.—State Railways	Gross earnings.
XXVI.—Guaranteed & Subsidized Railways.*	Net traffic receipts.*
XXVII.—East Indian Railway.	Net traffic receipts.
XXVIII.—Irrigation and Navigation.	Direct receipts.
XXIX.—Madras Irrigation and Canal Company.	Net traffic receipts.
XXX.—Portion of Land Revenue due to Irrigation.*	
H.—Receipts on account of Public Works not classed as Productive.	
XXXI.—State Railways.	Gross earnings.
XXXII.—Subsidized Railways.	
XXXIII.—Irrigation & Navigation.	In charge of Public Works officers. In charge of Civil officers (68*a*).
XXXIV.—Military Works.	
XXXV.—Civil Buildings, Roads and Services.	In charge of Public Works officers (69). In charge of Civil officers.
K.—Receipts by Military Department.	
XXXVI.—Army.	
XXXVII.—Military operations in —	

* Intended only for the Finance and Revenue Accounts, with the exception of "Exchange" on Revenue Accounts of Guaranteed Railways, which is taken under "XXVI Guaranteed ~~and Subsidized~~ Railways" in the Civil Accounts.

Major Heads.	Minor Heads.
	L.—Exchange on transactions with London.
XXXVIII.—Credits on account of Exchange.	On Capital transactions of Guaranteed Railways.
	On Revenue stores of Guaranteed Railways.
	On Capital transactions of the East Indian Railway.
	On Foreign Money Orders.
	On transactions of the Public Works Department.
	On transactions of the Military Department.
	On other transactions.
	EXPENDITURE.
	A.—Interest.
1.—Interest on Ordinary Debt.	At 4½ per cent.—
	Interest on 4½ per cent. Transfer Loan of 1870.
	Interest on 4½ per cent. Loan, 1878.
	Interest on Transfer Loan of 1879, 4½ per cent. portion.
	Interest on 4½ per cent. Loan for Indore State Railway.
	At 7*s.* sterling per cent.—
	Interest on Transfer Loan of 1879, 7*s.* per cent. portion.
	At 4 per cent.—
	Interest on 4 per cent. Loan of 1832-33.
	Interest on 4 per cent. Loan of 1835-36.
	Interest on 4 per cent. Loan of 1842-43.
	Interest on 4 per cent Loan of 1854-55.
	Interest on 4 per cent. Transfer (consolidated) Loan of 1st May 1865.
	Interest on 4 per cent. Transfer (consolidated) Loan of 22nd April 1854.
	Interest on 4 per cent. (reduced) Loan of 1879.
	Interest on 4 per cent. Promissory Notes for Mysore Family.
	Interest on 4 per cent. Loan of Maharajah Scindia for State Railway.
	Interest on East Indian Railway commuted Stock.
	At 3½ per cent —
	Interest on 3½ per cent. Loan of 1853-54.

Major Heads.	Minor Heads.
A.—Interest—contd.	
1.—Interest on Ordinary Debt.—*contd.*	*Other Items—* Interest on expired Loans (70). Interest on Provincial Debenture Loans (71). Interest on Government of India Stock Notes. Interest on Temporary Loans (72). Discount on Loans. Commission on Stock Notes.
2.—Interest on ~~Deposits~~ other obligations.	*Special Loans—* Interest on Loans from the late King of Oudh. Interest on Loans from Rajah Kalisankar Ghosal. Interest on Book Debt Loan on account of Madho Rao. Interest on Educational Funds. Interest on Charitable Funds. Interest on other Loans (73). *Treasury Notes of Service and other Funds—* Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits. Interest on Treasury Notes in favour of Service Funds. Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples. Interest at 4 per cent. on Madras non-transferable Treasury Notes. Interest on Treasury Notes of the Bombay Island Police Fund. *Deposits of Service Funds bearing interest—*(74). Interest on Civil Funds. Bengal Civil Fund. Madras ,, Interest on Uncovenanted Service Family Pension Fund. Interest on Apothecaries' Fund (Madras). *Savings Bank Deposits—*(74). Interest on Presidency Savings Bank Deposits. Interest on District Savings Bank Deposits. Interest on Post Office Savings Bank Deposits.

Major Heads.	Minor Heads.
	A.—Interest—concld.
2.—Interest on Deposits —*contd.*	Interest on deposits in State Railway Provident Institutions. Interest on soldiers' deposits in Savings Bank. *Special Savings Bank Accounts*—(74) (75). Interest on General Family Pension Fund. Interest on Hindu Family Annuity Fund. Interest on Bombay Uncovenanted Service Fund, Life Assurance Branch.
Interest on Miscellaneous Accounts (75A).	
	B.—Direct Demands on the Revenue.
3.—Refunds and Drawbacks.	Revenue refunds: one Head for each major head of Revenue.
4.—Assignments and Compensations.	Inamdars and other grantees. Pensions in lieu of resumed lands. Compensations (76). Purchase of life pensions. Rents, rates and taxes. Miscellaneous.
Charges in respect of collections, *viz.*—	
5.—Land Revenue .	Collectors' and Deputy Commissioners,' &c., establishments (77).

Major Heads.	Minor Heads.
	B.—Direct Demands on the Revenue—contd.
Charges in respect of collections, *viz.*—	
5.—Land Revenue—*contd.*	Charges for the management of estates the rental of which belongs permanently or temporarily to Government (78). Charges on account of land revenue collections (79). Charges on account of fishery collections. Revenue Surveys (80). Land settlement charges. Charges on account of encumbered estates. Inam Commissioner (Madras). Compensation pay of Covenanted Civil Servants, North-Western Provinces. Allowances to District and Village Officers (81). Sub-divisional establishments. Local Fund establishment in Imperial Offices. Rents, rates and taxes (82). Petty construction and repairs.
6.—Opium . . .	Behar { Establishment of Agents and Sub-Deputy Agents. Payments to cultivators and manufacturing charges. Travelling and other miscellaneous charges. Benares { Establishment of Agents and Sub-Deputy Agents. Payments to cultivators and manufacturing charges. Travelling and other miscellaneous charges. Opium miscellaneous charges in Calcutta. Opium Agencies and establishments. Petty construction and repairs.
7.—Salt . . .	Salaries, establishments and contingencies (76). Salt purchase and freight. Carriage and freight (83). Preventive establishments. Charges for treaty provision of Salt. Rents, rates and taxes. Petty construction and repairs.

Major Heads.	Minor Heads.
B.—Direct Demands on the Revenue—concld.	
Charges in respect of collections, *viz.*—	
8.—Stamps . .	Superintendence (84). Charges for the sale of general Stamps. Charges on sale of Court-fees Stamps. Discount on plain paper. Stamp paper supplied from Central Stores. Rents, rates and taxes.
9.—Excise . .	Collectors', Commissioners' and Cantonment Magistrates' Establishments. Superintendent of Stamps and Excise. Loss by dryage and wastage of opium. Petty construction and repairs.
10.—Provincial Rates .	Collection of rates and cesses.
11.—Customs . .	Sea Customs, salaries, establishment and contingencies. Land customs, salaries, establishment and contingencies (85). Rents, rates and taxes. Petty construction and repairs. Miscellaneous.
12.—Assessed Taxes .	Collection of License Tax.
13.—Forest . . (Civil, Departmental.)	A. Conservancy and works (86). B. Establishments.
14.—Registration .	Superintendence (84). District charges. Land registration charges.
C.—Post Office, Telegraph and Mint.	
15.—Post Office . . Postal Accounts, except "District Post Establishments," which is Civil.	Chief Office, Calcutta. Presidency and District Offices. Conveyance of mails. Discount on sale of postage stamps. District Post Establishments. Rents, rates and taxes. Post Office Miscellaneous. Subsidies.

Major Heads.	Minor Heads.
C.—Post Office, Telegraph and Mint—concld.	
16.—Telegraph . . . Telegraph Accounts.	Indian Telegraphs— Capital Account. Revenue Account. Indo-European Telegraph—Persian Gulf section— Capital Account. Revenue Account. Indo-European Telegraph—Persian section— Capital Account. Revenue Account. Indo-European Telegraph in other departments.
17.—Mint . . .	Mint and Assay Master's establishment and contingencies (87). Loss on coinage (88). Loss on copper coinage. Purchase of local stores. Rents, rates and taxes.
D.—Salaries and Expenses of Civil Departments.	
18.—General Administration.	Salaries of the Governor General, Governors, Lieutenant-Governors and Chief Commissioners Staff and household of the Governor General, Governors, Lieutenant-Governors and Chief Commissioners. Expenditure from contract allowance. Durbar Fund (89). Tour expenses (90). Executive Council. Legislative Council. Civil Secretariats. Military Secretariat. Public Works Secretariat. Commissioner in Sind. Board of Revenue, Financial Commissioner and Establishments. Financial Commissioner's Settlement Secretariat. Commissioners (91). Civil Offices of Account and Audit. Public Works Office of Account and Audit. Currency Department. Reserve Treasury.

Major Heads.	Minor Heads.
D.—Salaries and expenses of Civil Departments—contd.	
18.—General Administration—*contd.*	*Money Order Office.* Allowance to Presidency Banks. Press Commission. Provincial Establishments in Imperial Offices (92). Local Fund Establishment in Imperial and Provincial Offices. General Establishment of Local Funds. Rents, rates and taxes. Petty construction and repairs.
19.—Law and Justice .	High Court Judges. High Court, Appellate Branch, at the Presidencies. High Court, Original Branch, at the Presidencies. Provincial High Court Establishments. Recorder's Court, Burmah. Law Officers (93), (94). Administrator General. Coroner's Court. Justices of the Peace and the petty Sessions Court at Bombay. Judicial Commissioner. Civil and Sessions Courts (95). Courts of Small Causes. Criminal Courts. Compensation pay of Covenanted Civil Servants, North-Western Provinces. Jails (96). Convict charges at Port Blair and Nicobars. Convict charges in the Straits Settlements. Pleadership examination charges. Deccan Agricultural Relief Establishment. Sub-Divisional establishments (in Bengal and Assam). Rents, rates and taxes. Petty construction and repairs. Refunds.
20.—Police . . .	Presidency Police. Superintendence. District Executive Force. Municipal Police. Village Police. Special Police.

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
20.—Police—*contd.*	Salt Preventive Police. Railway Police ~~(96a)~~. State Railway Police. (96b) Thuggee and Dacoity. Special Frontier Police (Assam and Punjab). Guards for the Customs and Salt Department (Madras). Collection of cattle trespass fines. Steam-boiler inspection establishments. Contribution from Pounds to municipalities. Miscellaneous. Refunds.
21.—Marine . . Marine Accounts, except Provincial, which is Civil.	1. General Supervision and Accounts. 2. Marine Survey Establishments. 3. Miscellaneous shore establishments. 4. Dockyards (97). 5. Salaries and allowances of officers and men afloat. 6. Victualling of officers and men afloat. 7. Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels. 8. Purchase and hire of ships and vessels. 9. Miscellaneous— Pilotage, Pilot establishments and vessels. Marine Establishments, Provincial (98). Subsidies to steam-boat companies. Survey of Seaport towns (British Burmah). Other Miscellaneous charges. 10. State Yacht Establishment (97*a*). 11. Light-houses and light-ships. Refunds.
22.—Education . .	University. Direction. Inspection. Government Colleges, General. „ „ Special (Madras). „ Schools. Girls' Schools. Boarding Schools. Normal Schools or Training Colleges. Technical Schools (99). Local Colleges and Schools. Scholarships.

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
22.—Education—*contd.*	Prizes. Grants for the encouragement of Literature (100). Government Book Depôt (101). Grants-in-aid. Payments-by-results. Miscellaneous. Refunds.
23.—Ecclesiastical .	Ecclesiastical Establishments (102). Cemetery Establishment. Rents, rates and taxes. Petty construction and repairs. Miscellaneous ecclesiastical charges.
24.—Medical . .	Medical Establishment. Vaccination (103). Hospitals and Dispensaries. Sanitary Commissioner. Grants for medical purposes. Medical School and College. Lunatic Asylum. Lock Hospitals (104). Chemical Examiner. Rents, rates and taxes. Refunds.
25.—Political . .	Salaries, establishment and contingencies. Durbar Presents. Entertainment of Envoys and Chiefs. Yarkand Mission charges. Rents, rates and taxes. Petty construction and repairs. Miscellaneous (105).
26.—Scientific and other Minor Departments.	*Scientific—* Survey of India. Geological Survey and Museums. Exploration of coal and minerals. Meteorological Department. Archæological Department. Repairs of monuments of antiquity. Central Museum. Provincial Museums (106). Public Observatories.

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—concld.	
26.—Scientific and other Minor Departments—*contd.*	Special astronomical observations. Donations to Scientific Societies (107). *Agricultural—* Model or experimental farms. Experimental factories (Bombay). Tea nurseries and plantations. Cinchona plantations: Cotton Department (Bombay). Public Exhibitions and Fairs (108). Government Bull and Stallion charges. Veterinary class. Botanical and other public gardens (107). Agricultural Department. *Labour and Emigration—* Emigration. Inland labour transport. Colonization and Emigration. *Statistics—* Census. Gazetteer and statistical memoirs. Registration of Railway traffic. Registration of river-borne traffic. Provincial Statistics (109). *Miscellaneous—* Examinations (110). Rents, rates and taxes. Petty construction and repairs. Management of Local Funds. Miscellaneous. Refunds.
E.—Miscellaneous Civil Charges.	
27.—Territorial and Political Pensions.	Territorial and Political Pensions. Charitable allowances.
28.—Civil Furlough and Absentee Allowances (111).	Allowances.

Major Heads.	Minor Heads.
E.—Miscellaneous Civil Charges—contd.	
29.—Superannuation Allowances and Pensions (112).	Superannuation and Retired Allowances. Compassionate allowances. Gratuities (113). Donations to Service Funds. Pensions of the Military Fund. Pensions of the Military Orphan Fund. Pensions of the Medical Retiring Fund. Covenanted Civil Service pensions. *Bonus to Officers of the Public Works Department.* Refunds.
30.—Stationery and Printing.	Stationery Office at the Presidency. Stationery purchased in the country. Government Presses. Printing at private presses. Lithography. Stationery purchased for central stores. Stationery supplied from central stores. Rents, rates and taxes. Refunds.
31.—Miscellaneous .	*Allowances, Rewards, &c.—* Allowances to Civil Servants out of employ. Travelling allowances to covenanted and uncovenanted officers attending examinations. Rewards for proficiency in oriental languages and allowance to Language Examination Committees. *Remittance Charges—* Charges for remittance of treasure. Loss on specie remittances. Discount on bills. Loss by exchange on local transactions. *Books and Periodicals—* Subscriptions to periodicals (114). Cost of books and publications (115). *Charity—* Donations for charitable purposes (116). Charges on account of European Vagrants (117).

Major Heads.	Minor Heads.
E.—Miscellaneous Civil Charges—concld.	
31.—Miscellaneous—*concld.*	*Miscellaneous*— Rewards for destruction of wild animals (118). Petty Establishments. Special Commissions of Enquiry. Victualling forts (Punjab). Irrecoverable temporary loans written off. Charges for searching for hidden treasure. Rents, rates and taxes (119). Petty construction and repairs (119). Losses on uninsured shipments (121*a*). Extraordinary items. Miscellaneous and unforeseen charges (120). Miscellaneous refunds (121).
F.—Famine Relief and Insurance.	
32.—Famine Relief	Famine Relief charges (122).
33.—Protective Works, Railways.	
34.—Protective Works, Irrigation.	
35.—Reduction of Debt.	
G.—Expenditure on Productive Public Works (Revenue Account).	
36.—State Railways	Working and maintenance.
37.—Guaranteed Railways.	Interest and Profits, &c. Land and Control.
38.—East Indian Railway.	Interest and profits. Land and Control.
39.—Irrigation and Navigation.	Working and maintenance.
40.—Madras Irrigation and Canal Company.	Interest, &c.
41.—Interest on Debt incurred for Productive Public Works.*	State Railways. East Indian Railway. Irrigation. Miscellaneous Public Improvements.

* Intended for Finance and Revenue Accounts only.

Major Heads.	Minor Heads.
H.—Expenditure on Public Works not classed as Productive.	
42.—State Railways, Capital Account.	
43.—State Railways, working and maintenance.	
44.—Subsidized Railways.	
45.—Frontier Railways.	
46.—Irrigation and Navigation.	In charge of Public Works Officers. In charge of Civil Officers (68*a*).
47.—Military Works.	
48.—Civil Buildings, Roads, and Services.	In charge of Public Works officers. In charge of Civil officers.
K.—Army Services.	
49.—Army . . .	*Effective Services—* 1. Army and Garrison staff. 2. Administrative staff. 3. Regimental pay, allowances and charges. 4. Commissariat establishments supplies and services. 5. Stud and Remount establishments, supplies and services. 6. Clothing establishments, supplies and services. 7. Barrack establishments, supplies and services. 8. Administration of martial law. 9. Medical establishments, supplies and services. 10. Ordnance Establishments, stores and camp equipage. 11. Ecclesiastical. 12. Education. 13. Sea transport charges. 14. Miscellaneous services. 15. Volunteer Corps.

Major Heads.	Minor Heads.
K.—Army Services—concld.	
49.—Army—*concld.*	*Non-effective Services—* 16. Rewards for military services. 17. Retired officers. 18. Military pensions. 19. Widows' pensions and compassionate allowances. 20. Superannuation pensions and gratuities.
50.—Military Operations in—	Temporary heads as required.
L.—Exchange on transactions with London.	
51.—Exchange on transactions with London.	Exchange on Secretary of State's Bills (123). *For other heads, see credit side, head XXXVIII.*
M.—Provincial and Local Surpluses and Deficits.	
Provincial and Local Surpluses and Deficits (124).	
N.—Expenditure on Productive Public Works, Capital Account.	
52.—State Railways.	
53.—East Indian Railway.	
54.—Irrigation and Navigation.	
55.—Miscellaneous Public Improvements.	
ADJUSTING HEADS.	
Credit Adjustments.	
Provincial . .	Contributions from Local to Provincial.
Local . .	Contributions from Provincial to Local. Transfers between Local and Local.
Debit Adjustments.	
Provincial . .	Contributions from Provincial to Local.
Local . .	Contributions from Local to Provincial. Transfers between Local and Local.

DEBT HEADS.

The accounts marked M. are in the Military Books only; those marked P. in the Public Works Books only; those marked Mr in the Marine Accounts; those marked P. O. in the Post Office Account, and those Marked T. in the Telegraph Account.

Central Ledger Heads.	Local Ledger Heads.
	O.—Permanent Debt.
Imperial Loans bearing interest at 4½ per cent.	Capital Account of the— 4½ per cent. Transfer Loan of 1870. 4½ „ Loan for Indore State Railway. 4½ „ Loan of 1878. Transfer Loan of 1879, 4½ per cent. portion.
Do. do. 7*s.* sterling per cent.	Transfer Loan of 1879, 7*s.* sterling per cent. portion.
Do. do. 4 per cent.	4 per cent. Loan of 1832-33. 4 „ „ 1835-36. 4 „ „ 1842-43. 4 „ „ 1854-55. 4 „ Transfer Loan of 1st May 1865. 4 per cent. Transfer Loan of 22nd April 1854. 4 per cent. (Reduced) Loan of 1879. 4 per cent. Promissory Notes for Mysore Family. 4 per cent. Loan of Maharaja Scindia for State Railway. 4 per cent. East Indian Railway Commuted Stock.
Do. do. 3½ per cent.	3½ per cent. Loan of 1853-54.
Imperial Loans not bearing interest.	*5½ per cent. Loan of 1859-60.* *5 „ Debenture Loan of 1867-68.* *5 per cent. Loan of 1856-57.* *5 „ „ 1825-26.* *5 per cent. Loan of 1841-42.* *5 „ „ 1854-55 for Public Works.* *4 per cent. Loan of 1824-25.* *4 „ „ 1828-29.* *Reduced 4 per cent. Loan of 4th July 1881.* *Treasury Bills at 2½ pie per cent. per diem.*
Provincial Debenture Loans.	Nagpore-Raipore Railway Debenture Loan 4½ per cent. (Central Provinces.)* Gazipur-Dildarnagar Railway Debenture Loan 4 per cent. (N.-W. P.)*

* These are heads upon the India Books.

Central Ledger Heads.	Local Ledger Heads.
O.—Permanent Debt—concld.	
Porvincial Debenture Loans—*contd.*	Mathura-Hatras Light Railway Debenture Loan 4 per cent. (N.-W. P.)* Cawnpore-Farukhabad Railway Debenture Loan 4 per cent. (N.-W. P.)*
Government Stock Notes.	Government Stock Notes.
P.—Unfunded Debt.	
Temporary Loans .	Temporary Loans from (72).
Special Loans . .	Special Loans— 8 per cent. perpetual Loan. (Madras.)* 6 per cent. perpetual Loan. (Madras.)* Endowments by the late King of Oudh : First Loan (125).* Third and Fifth Loans.* Sixth Loan.* Charity Fund.* Appropriation for the maintenance of Madho Rao (126.)* Endowments for Charitable and Educational Institutions.
Treasury Notes . .	Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits. Treasury Notes at 4 per cent. on account of Soldiers' Savings Bank Deposits. (India and Madras.) Treasury Notes at 4 per cent. on account of Service Funds (127). (India and Madras.) Treasury Notes on account of the Bhonsla and other Nagpur Temples.* Non-transferable Notes at 4 per cent. (Madras.)* Treasury Notes at 5 per cent. of the Bombay Island Police Fund.
Deposits of Service Funds.	India— Bengal Civil Fund. Bengal Civil Fund under rules of 1st January 1850. Bengal Uncovenanted Service Family Pension Fund. Miscellaneous Service Funds (127).

* These are heads upon the India Books.

Central Ledger Heads.	Local Ledger Heads.
P.—Unfunded Debt—contd.	
Deposits of Service Funds.—*contd.*	Madras— Madras Civil Fund. Madras Apothecaries' Fund. Bombay— *Bombay Civil Fund.* Bombay Uncovenanted Service Family Pension Fund. Bombay City Police Superannuation Fund.
Savings Bank deposits—Bank Accounts.	Presidency Savings Banks. District Savings Banks. Post Office Savings Bank Deposits. State Railway Provident Institutions. P. Regimental Savings Banks. M.
Special Accounts .	Local Fund Pension Fund (Bombay). General Family Pension Fund. Hindu Family Annuity Fund. Bombay Uncovenanted Service Fund, Life Assurance Branch.
Interest Suspense .	Interest Suspense Account (74).
Q.—Deposits and Advances not bearing Interest.	
Balances of Provincial Savings (128).	Provincial Services. Incorporated Local Funds. (1140 a)
Appropriation for reduction of Debt.	Appropriation for the reduction of Debt(129). Deposit Account of Commission for the reduction of the Public Debt (130).
Excluded Local Funds.	Cantonment Funds. Town and Bazar Funds. Police Funds. Port and Marine Funds. Education Funds. Medical and Charitable Funds. Public Works Funds. Other Funds.
Political Funds . .	Bahú Begum's Stipend Fund (131).
Railway Funds . .	Fire Insurance Fund, G. I. P. Railway. Extraordinary Casualty Fund, G. I. P. Railway. Guarantee and Contractors' Security Fund, Madras Railway.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q.—Deposits and Advances not bearing Interest—contd.	
RAILWAY FUNDS—*contd.*	Fine Fund, O. and R. Railway. Guarantee Fund and Deposits, O. and R. Railway. Fire Insurance Fund, S. P. and D. Railway. Fine and Guarantee Fund, S. P. and D. Railway.
MILITARY PRIZE FUNDS .	Prize money, Military Prize Funds. M.
Departmental and Judicial Deposits.	
CIVIL DEPOSITS.	Revenue Deposits (132). Civil Courts' Deposits (132). Criminal Courts' Deposits (132). Personal Deposits (132). Municipal Funds. Administrator General's Deposits. Marine Deposits. Forest Deposits. Presidency Bank Deposits. Trust Interest Fund (134). Deposits for Government Loans (133) (temporary). Loan Discharge Orders (temporary). Military Orphan Fund Deposits (137). Deposits of deceased officers and men of the Native Army (135). Penalties on Native States for robbery of mails (136).
OTHER DEPOSITS .	Military Deposits. M. Public Works Deposits. P. (140). Postal Deposits. Telegraph Deposits. T. Marine Deposits. Mr. Trust Interest Account. P. O. Foreign Money Orders. P. O (139). Telegraph Trust Interest Account. T. Telegraph Fine Fund. T. State Railway Fine Fund. Trust Interest Account. M.
~~BALANCES OF LOCAL GOVERNMENTS.~~ "Local Funds Debt Account"	~~Incorporated Local Funds (140a).~~ Incorporated Local Funds, Debt, ~~Account~~ Deposits & Advances (130) (140b) ~~(140b).~~ ~~Provincial Balance.~~

Central Ledger Heads.	Local Ledger Heads.
Q.—Deposits and Advances not bearing Interest—contd.	
Advances.	
Advances Repayable .	Civil Advances (141). Advances for rest camps (142). Special Advances. Forest Advances. Revenue Advances (143). Opium Advances (143*a*). Famine Advances. Stock Accounts (143*b*). Advances Recoverable, Post Office. P. O. Advances Recoverable, Telegraph. Advances Recoverable, Marine Department. Mr. Advances Recoverable, Military. M. Advances Recoverable, P. W. Dept. P. (140). Famine Relief, Public Works Department. P.
Permanent Advances .	Permanent Advances, Civil. Post Office Permanent Advances.
Accounts with Foreign States.	Her Majesty's Colonial Government, Ceylon (144). Her Majesty's Colonial Government, Mauritius (144) Her Majesty's Colonial Government, Straits Settlements (144). Accounts with Colonial Governments, Military. Berar Suspense Account (145). Mysore Suspense Account (145). Account Current with Native States. Account Current with Netherlands Government. *Note.—Each Accountant General should open an account with each State with which he has dealings.*
Coinage Accounts .	Mint Certificates (146). Bullion Advances for Coinage (148). Copper Coinage Account (147). Small Coin Depôt Balances (148).
Suspense.	
Suspense Accounts .	Suspense Account. Capitalised Outstandings (149). Post Office Suspense Account. P. O. Guaranteed Railways' Unadjusted Items. Savings Bank Investment Account (150). English Stores Suspense Account (151).

Central Ledger Heads.	Local Ledger Heads.
Q.—Deposits and Advances not bearing Interest—concld.	
Suspense.	
Suspense Accounts—*contd.*	Cash Recoveries (152). Cash Recoveries. P. O.
Cheques and Bills .	Pre-audit Cheques. Cheques issued : Local Funds. Departmental cheques (152*a*). Bills of Exchange Receivable (153). Bills Payable (154).
Departmental Accounts (155).	Civil Departmental Balances. Postal Cash Balances. P. O. Telegraph Cash Balances. T. Marine Cash Balances. Mr. Military Cash Balances. M. Public Works Cash Balances. P.
Miscellaneous.	
Miscellaneous . .	Adjusting Account of Imperial Loans (156). Security Purchase Account (157). Bullock Train Services. Baroda State Railway (Meagaum and Dhubai) Revenue Advance Account (158). Baroda State Railway (Meagaum and Dhubai) Revenue Account (158). Settlement Account before 1865-66. Government Account (159). Add any important temporary accounts taken under this head pending further orders.
R.—Loans to Municipalities, Native States, &c. (160).	
	Loans to Native States. Loans to Presidency Corporations, including Port Trusts, &c. Loans to Mofussil Municipalities. Loans to Port Funds. Loans to District and other Local Fund Committees. Loans to Landholders and other Notabilities.
S.—Capital of Guaranteed and Subsidized Companies.	
	Pass through the account between India and England (For detail of heads, see page 45).

Central Ledger Heads.	Local Ledger Heads.
	T.—Remittances.
Money Orders . .	Inland Money Orders (Post Office).
Other Local Remittances.	
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	Cash Remittances between Treasuries. Opium Remittances (161). Salt Remittances (161). Customs Remittances (161). Forest Remittances (161). Post Office Remittances. Mint Remittances (161). Judicial Remittances (161). Miscellaneous Remittances.
Remittances by Bills .	Supply Bills since April 1873. Foreign Supply Bills. Remittance Transfer Receipts since April 1873. Foreign Remittance Transfer Receipts. Emigrants' Remittance Receipts. Value-Payable Parcels (Post Office). Postal Notes Payable.
Remittances adjusted on the Central Books.	Foreign Remittances. Central Adjusting Account.
Other Departmental Accounts.	
Account between Civil and Civil.	Accounts Current (162).
1. India Account .	Account between— India and Central Provinces. ,, British Burmah. ,, Assam. ,, Bengal. ,, N.-W. P. and Oudh. ,, Punjab. ,, Madras. ,, Bombay.
2. Other Accounts .	Central Provinces and British Burmah. ,, ,, Assam. ,, ,, Bengal. ,, ,, N.-W. P. and Oudh. ,, ,, Punjab. ,, ,, Madras. ,, ,, Bombay.

Central Ledger Heads.	Local Ledger Heads.
T.—Remittances—contd.	
2. Other Accounts—*contd.*	British Burma and Assam. " " Bengal. " " N.-W. P. and Oudh. " " Punjab. " " Madras. " " Bombay. Assam and Bengal. " N.-W. P. and Oudh. " Punjab. " Madras. " Bombay. Bengal and N.-W. P. and Oudh. " Punjab. " Madras. " Bombay. N.-W. P. and Oudh and Punjab. " " " Madras. " " " Bombay. Punjab and Madras. " Bombay. Madras and Bombay.
Accounts current between Military and Military.	Account between— Military, Bengal, and Military, Madras. Military, Bengal, and Military, Bombay. Military, Madras, and Military, Bombay.
Accounts current between Military and Marine.	Account between— Military, Bengal, and Marine.
Accounts current between Public Works and Telegraph.	Account between— Public Works and Telegraph.
Transfers between Public Works Officers, P. W.	Transfers between Public Works Officers, P. W.
Transfers between Postal Officers.	Transfers between Postal Officers, P. O.
Transfers between Indian Telegraph and Indo-European Telegraph. T.	Transfers between Indian Telegraph and Indo-European Telegraph. T.
Account between Guaranteed Railways and P. W. D.	Account between Guaranteed Railways and Public Works Department.

Central Ledger Heads.	Local Ledger Heads
T.—Remittances—contd.	
Accounts between Civil and other Departments.	
Accounts current between Civil and Post Office *	Account between— India and Post Office. Central Provinces and Post Office. British Burmah and Post Office. Assam and Post Office. Bengal and Post Office. N.-W. P. and Oudh and Post Office. Punjab and Post Office. Madras and Post Office. Bombay and Post Office.
Accounts current between Civil and Telegraph.*	Account between— India and Telegraph. Central Provinces and Telegraph. Seven others as above.
Accounts current between Civil and Marine.	Account between— India and Marine. Central Provinces and Marine. Seven others as above.
Accounts current between Civil and Military.	Account between— India and Military, Bengal. Central Provinces and Military, Bengal. Seven others as above. Account between— India and Military, Madras. Central Provinces and Military, Madras. Seven others as above. Account between— India and Military, Bombay. Central Provinces, and Military, Bombay. Seven others as above.
Accounts current between Civil and Public Works (Ordinary Branches).	Account between— India and Public Works Department (Ordinary Branches). Central Provinces and Public Works Department (Ordinary Branches). Seven others as above.

* The Post Office and Telegraph do not send accounts current to Civil Accountants General, but only statements of transfers. This side of the accounts current with Civil appears, therefore, only in their general account rendered to the Central Office.

Central Ledger Heads.	Local Ledger Heads.
T.—Remittances—contd.	
Accounts current between Civil and Public Works Department (Railway Branches).	Account between— India and Public Works Department (Railway Branches). Central Provinces and Public Works Department (Railway Branches). Seven others as above.
Accounts between Civil and Guaranteed Railways.	Account between Civil and Guaranteed Railways (163). 1. Bombay, Baroda, and Central India Railway. 2. Eastern Bengal Railway. 3. Great Indian Peninsula Railway. 4. Madras Railway. 5. Oudh and Rohilkhund Railway. 6. Sindh, Punjab, and Delhi Railway. 7. South India Railway.
Remittance Account between England and India. (*a*) Her Majesty's Imperial Government. Receipts in India on account of the Imperial Exchequer.	1. Postage collected in India. 2. Sums received in India for Money Orders (164). 3. Little Basses Light-vessel dues. 4. Balances of Shipping Masters' accounts (165). 5. Zanzibar Agency and Muscat Subsidy (166). 6. Miscellaneous Receipts: Civil (167). Military (167).
(*b*) Payments in India, recoverable from the Imperial Exchequer.	7. Bills drawn by the Officer in charge of the Treasure-chest at Hong-Kong (168). *Hong-Kong Bills.* C. & Mr. 8. Bills recoverable in England in respect of the Emigration of Coolies, Supplies to Her Majesty's Ships, &c. (169). *Navy, Emigration, and other Bills.* M. 9. Pensions paid in India to Out-pensioners of Chelsea Hospital. *Chelsea Pensioners.*

(*N. B.*—The abbreviated headings on the right hand may be used in the Detail and other books.)

Central Ledger Heads.	Local Ledger Heads.
T.—Remittances—contd.	
(*b*) Payments in India, recoverable from the Imperial Exchequer —*contd.*	M. 10. Pensions paid in India to Native Family Pensioners on account of Expeditions to China.
Hong-Kong Police.	11. Pensions paid in India to retired members of the Hong-Kong Police.
	12. Balances of Shipping-Masters' accounts (165).
	13. Zanzibar Agency and Muscat Subsidy.
	14. Miscellaneous payments: Civil (167). Military (167).
(*c*) Railway and other Guaranteed and Subsidized Companies' Accounts (170).	15. Capital Account—
Capital Accounts.	Bombay, Baroda, and Central India Railway.
	Eastern Bengal Railway.
	Great Indian Peninsula Railway.
	Madras Railway.
	Oudh and Rohilkhund Railway.
	Sindh, Punjab, and Delhi Railway.
	South Indian Railway.
	Bengal Central Railway.
	Madras Irrigation and Canal Company.
Capital Advance Accounts	Capital Advance Account—
	Bombay, Baroda, and Central India Railway.
	Eastern Bengal Railway.
	Great Indian Peninsula Railway.
	Madras Railway.
	Oudh and Rohilkhund Railway.
	Sindh, Punjab, and Delhi Railway.
	South Indian Railway.
	Madras Irrigation and Canal Company.
Stores Suspense Accounts	Stores Suspense Account—
	Bombay, Baroda, and Central India Railway, &c.
Construction Accounts .	Construction Account—
	Bombay, Baroda, and Central India Railway, &c.
Revenue Accounts . .	Revenue Account—
	Bombay, Baroda, and Central India Railway, &c.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
T. Remittances—contd.	
(*c*) RAILWAY AND OTHER GUARANTEED AND SUBSIDIZED COMPANIES' ACCOUNTS (170)—*contd.*	
REVENUE ADVANCE ACCOUNTS.	Revenue Advance Account— Bombay, Baroda, and Central India Railway, &c.
GUARANTEED INTEREST ACCOUNTS.	Guaranteed Interest Account— Bombay, Baroda, and Central India Railway, &c.
SURPLUS PROFIT ACCOUNTS .	Surplus Profit Account— Bombay, Baroda, and Central India Railway, &c.
(*d*) OTHER REMITTANCE TRANSACTIONS (RECEIPTS).	16. Advances in England to Agents of the Indian Civil Funds (171). *Payments for Civil Funds.* 17. Bills drawn by the Mission to the Court of Persia (172). *Persian Bills.* M18. Family and Miscellaneous Remittances made by means of rolls. *Family and other Remittances.* 19. Family Remittances of the Bengal Pilot Service. 20. Family Allotments— Civil. Military. Public Works. Marine. 21. Remittances by Administrator General (173). 22. East Indian Railway Company, P. W. D. 23. Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, &c. *Provincial, &c., Stores.* 24. Pay and pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, &c. *Provincial, &c., Pay and Pensions.* M25. Stamps on Military Commissions. 26. Miscellaneous Receipts: Civil (167). Military (167). Public Works. Marine.

Central Ledger Heads.	Local Ledger Heads.
T. Remittances—concld.	
(*e*) Other Remittance Transactions (Payments).	27. Miscellaneous Payments: Civil (167). Military (167). Public Works. Marine.
U.—Secretary of State's Bills.	
Council Bills. Secretary of State's Bills drawn.	28. Bills drawn on India by the Secretary of State (174). London Bills Payable. Principal (174). London Bills Payable. Exchange (174). London Bills Payable. Telegraphic.
V.—Cash Balance.	
Cash Balance (175). In the Central Books, a head Sundry Accountants General, with an inner column for each of the nine Provinces.	On the local accounts a head for the Presidency Bank (Head Office) and for each Collector who renders a Treasury Account.

Remarks in Explanation of the Heads of Account.

REVENUE.

(1) Includes the following:—
Fixed collections.
Fluctuating collections.
(Nuzzerana or fees under the summary settlement in Bombay should be credited here.)
Over-collections (Bombay).
Surplus collections.
Collections from Government Estates.
Quit-rents of Tributary States (Assam).

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date; if it be necessary for local purposes, a detailed head may be provided.

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head: (if they were purchased their rent would go under Collections from Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads).

(2) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers.

(3) Includes—
Inamdary lands adjusted.
Hereditary district and village officers' service.
Police Shetsundies.
Revenue ditto.
Police or thanadary lands.
Service commutations.

(4) Includes—
Stone Quarry Receipts.
Huccoba tax (in Sind).
Malikana, or allowances to excluded proprietors.
Fines and forfeitures of revenue Courts.
(Except in Bengal and Assam.)

Page ncludes cash receipts of record-rooms of offices charged to Land Revenue.
prising Receipts in stamps will be credited as receipts from other Court-fee
concern stamps are credited: charges of record-rooms will be shown as establish-
660, jus ment and other charges of the court or office concerned.
ceipts u Receipts under Madras Act II of 1864.
not (4*a*) Capitation Tax.
(Land Revenue in British Burmah.)
Recoveries in India of law charges in England on account of appeals from India.

Interest on suspended Land Revenue.
Miscellaneous receipts.

(Recoveries from Municipalities in Gujrat on account of the salaries, &c., of officers conducting enquiries regarding city surveys there.)

Rents of Railway class C land and rents of buildings situated on such lands. Sale proceeds of such lands, or of Railway class B or class D lands, or of buildings or trees thereon, will be credited to the Public Works Department for adjustment in reduction of the charge for land.

(5) To this head should be credited—
Confiscated opium.
Opium supplied to the Medical Department.
Fines and miscellaneous.

(6) The detailed heads are—
Import duty.
Export ,,
Transit ,,
Double ,,

(7) Includes excise duty and cost price of Goa salt at Bombay.

(8) One anna cess at Mayo Mines.

(9) In Bengal forfeitures are credited to a local fund.

(10) That part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight.

(11) Wire tramway receipts.

(12) Stamps returned by purchasers as not wanted should not be re-issued, but should be dealt with as spoilt stamps under F. D. No. 3767, dated 23rd October 1873. But those which are taken back from a stamp vendor or his heirs, may be placed in store and re-issued.

(13) Includes—
One anna stamps for receipts and cheques.
Bills of Exchange or Hoondies.
Other general stamps.

(13*a*) Under this head should be taken record-room receipts realised in stamps.

(14) Duty on unstamped paper.

(Includes duty on forms of Insurance Policies, duty on forms of Bills of Lading and duty on other unstamped documents.)

Duty on insufficiently stamped paper.
Other items.

(15) Penalties under the Stamp Act I of 1879 do not all go to the same head; those levied by Courts under Chapter IV (documents unstamped or insufficiently stamped) go to Stamps—the amount of the duty, to the minor head Duty on impressing documents—the penalty, to Fines and Penalties; those levied under Chapter VIII (Criminal Penalties), to Law and Justice.

(16) Includes—
Adjudication fees.
Other items.

(Cash recoveries in pauper suits should go to Court Fees realised in cash.)

(17) Includes—
License fees.

(All fees for license to sell wholesale or retail spirituous liquors of native or foreign manufacture.)

Distillery fees.

(All fees for permission to work distilleries on any system.)

Still-head duty.

(All payments according to the quantity manufactured and removed for sale, whether called duty on liquor passed from distilleries, or excise duty.)

Farm of Drugs.

(License fees for the sale of opium and preparations therefrom.)

Rent of toddy trees.

(18) Under this head should be taken sale proceeds of—
Leases of monopoly of sale of opium.
Acreage of opium under cultivation.

(19) On the sale of the opium the credit for the gross proceeds is divided between opium and excise, a sum (at present Rs. 7-4 per seer) equal to the cost of the drug is credited to opium, and the balance as excise revenue, no charge being made to the Excise Department for the opium supplied to it by the Opium Department. (F. D. 2177, dated 25th July 1871.)

(20) Fines imposed by a Judicial Officer, and sale proceeds of confiscations under order of a Magistrate or other Judicial Officer, go to Law and Justice.

(21) This is a head in the Madras Accounts: the detailed entries are—
Quit-rent on enfranchised Inams (Village Service Fund).
Sundry Receipts (Irrigation Cess Fund).

(22) Includes—
Recoveries on account of Customs Establishment at a private wharf.
Commission (5 per cent.) on Little Basses' light dues.
Other items.

(23) Divided as follows:—
Import duty.
Export duty.
Transit or frontier duty.
Double duty.
Other duties.

Fees, fines, forfeitures, and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857).

(24) Under this head should go—
Fees for registration of cargo boats.
Other items.

(25) Collections of Pandhari tax in Central Provinces are taken to this head.

(26) The detailed heads are—
a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Sandal wood.
e. Grass and other minor produce.

(27) *a.* Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Grazing and fodder grass.
e. Other minor produce.

(28) *a.* Duty on foreign timber and other forest produce.
b. Revenue from shared and private forests.

(29) *a.* Fines and forfeitures.
b. Refunds.
c. Other sources, and the following local receipts:—
Jungle conservancy fund.
Rents of jungles, &c.
Sale of fuel, firewood, &c.
Fees, fines, &c.
Sundry receipts.

(30) Sale proceeds of unserviceable stores.
Miscellaneous.

(31) Sale of Telegraph Stamps.
Fees on private messages.
Fees on service messages.
Miscellaneous.

(32) Includes—
Scissel, oxide of copper, &c.

(33) Process-servers' fees.
Ameens' fees.
Recoveries on account of pauper suits.
Other items.

(Fees on revenue processes of constraint go to this head, though the charge of serving the processes goes against Land Revenue. But process fees under Madras Act II of 1864 go to Land Revenue.)

(34) Under this head should be taken—
Fees of provincial High Courts, Chief Court and Recorder's Court.

(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable.)

Fees on subordinate Civil Courts.
Magisterial fines.
Other items.

(Sale proceeds of excise confiscations, fines imposed by a District Superintendent of Police acting magisterially, and all fines imposed by Judicial officers, should be taken to this head, though rewards go against the revenue head on whose prosecution the fine is imposed.)
(Fines levied under Act V of 1861 on account of nuisances committed within the limits of a Municipality should be credited on realisation to Municipal Funds.)

(35) Includes—
Jail manufactures,

(*i. e.*, the gross selling price of any articles manufactured in a jail or in a Thuggee School of Industry, and payment for work done in a jail except at a jail press the receipts of which are creditable to XXIII Stationery and Printing.)
Only actual receipts from the public in cash, or receipts by transfer debit to some department not classified under "Law and Justice," may be credited under "Jail Manufactures"; and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses.
It is not permissible to show anything as receipts under these heads, which is brought in by debit to "Jails" or "Stationery." But if supplies are made by the manufacturing department of the jails for consumption in them, either the raw material received and paid for should be charged as supplies, or if it has been charged for under "Manufactures," it should be transferred from that head to the sub-head "Supplies."
These instructions do not prevent transfers by debit and credit being made in the administrative accounts of the jails.

Hire of convicts.

(Recoveries of transportation and jail charges from Native States or Colonial Governments.)

Miscellaneous.

(35*a*) Under this head should be taken cash receipts of record rooms in offices which are charged to Law and Justice.

Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public.

(36) Includes—

Subscription for Law Reporters.

Other items.

(Cash recoveries in pauper suits go to Court fees realised in cash.)

(37) Includes hutting money paid by railways, recoveries for police superintendence, and 10 per cent. recoveries for Sind Railway Police.

(38) Includes recoveries on account of police supplied to Municipalities, &c., also contributions on account of clothing, &c.

(39) Includes village goungs in British Burmah.

(40) Includes gambling fees and infanticide receipts.

(41) Includes contributions for pensionary and absentee charges of private police guards recovered from individuals and corporate bodies.

(42) Includes recoveries from special police for supplies, such as provisions supplied to Chittagong Frontier Police.

(43) Under this head should be taken—

Hire of docks, warp-boats, &c.

Rent of cables.

Hire of steamers.

Wages and Miscellaneous.

(44) Fees realised at the Shipping Office.

Examination fees.

Towage fees.

Port fees.

(45) Pilotage receipts.

Lead money for volunteers.

(46) Deductions for mess money.

Coast light-dues.

Fees on survey certificates granted to steam passenger vessels.

(The salaries of the surveyors are paid by the Accountant General, Bombay.)

Port receipts.

(This head is for receipts at Mutlah, False Point, and other places where there is not a Port Fund.)

Contributions and Life Boat establishments, Goalundo.

Other items.

Note.—Percentage on Little Basses' light dues goes to Customs.

(47) For Local Schools.

(48) These are contributions from Native States and private persons.

(49) The capital value of the endowments should not appear in the accounts.

(50) Receipts at boarding schools other than fees fall to this head.

(51) Includes receipts from paying patients and Lock Hospital receipts.

(52) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(53) Includes fees for chemical analysis.

(54) The different experiments may be represented by detailed heads :—Cotton, Silk, Tea, Cotton gin, &c.

(55) The several loans will be represented by detailed heads : first will come those to Municipalities, next those to Port Funds or Trusts, and last those to other Local Funds.

(56) On advances to cultivators.
On temporary loans.
On other items.

(57) On law charges.
On the unpaid portion of purchase money of waste lands.
On the unpaid portion of commutation of the claim of Government to land tax.
On other accounts.

(Interest on arrears of Forest revenue should be credited under this head.)

(58) Capitalised value of pensions of Local Fund Servants (Gazette of 1874, page 44).
Contributions of officers lent to Foreign Service.

(Though the officers lent be military officers in Civil employ, their contributions will still be carried to this head.)

Contributions of persons employed by the Court of Wards.
Annuity deductions of covenanted civilians lent to Native States, &c., for short terms.

(59) Sale proceeds of stationery.
Sale proceeds of stationery boxes, &c.

(60) On local transactions not affecting the London Account.

(61) Includes premium on land revenue of one district paid in another, and payment by a branch bank for permission to take over a surplus which otherwise would be removed by bills or specie remittance.

(62) Unclaimed deposits must be credited net after deduction of the refunds made during the year.

(63) Lapsed transfer receipts, Civil Department.
Ditto ditto, Military Department.

(64) Receipts of special missions, being commonly it presents, should be taken to this head. When instructions are given to open a separate head for any mission, a separate *detailed* head will suffice.

(65) Includes commission on purchase and sale, &c., of Government Securities under F. D. No. 276, dated 30th April 1880, and on Savings Bank Investments.

(66) This is a local head and includes contributions from municipalities and excluded local funds. Contributions from incorporated funds pass through the adjusting head and should not be taken against the budget head.

(67) Emigration fees under Act VII of 1871.
Marriage and burial fees.
Fees for registry of passports.
Other items.

(Naturalisation fees, fees for stamping weights and measures, &c., fees from fairs, certificate fees, Bombay, fees from examinations (other than those of the University), fees for registering copyright and inspecting and copying declarations.)

(68) Cash recoveries of service payments in previous years.

(When the charges have been against departments not having an answering receipt head.)

Agency and departmental charges on stores supplied to Native States, &c.
Survey expenses and charges for advertising sale of waste lands.
Recoveries on account of law charges.
Charges other than those in pauper suits.

(When the charges have been against departments not having an answering receipt head.)

Fines and forfeitures in Revenue Courts.

(In Bengal and Assam.)

Sale of personal property of rebels.
Receipts from staging bungalows in Native States.
Hospital stoppages.
Recoveries from Local Funds towards cost of controlling and account offices.
Other items. See instructions in note 120, page 62.

(Profits on note circulation go to "Interest," commission on Little Basses' light dues to "Customs.")

Toll fees on the Khyber Road.

(68*a*) From this head should be deducted all refunds of collections during the year of account. Refunds of collections of previous years should be charged to '46.—IRRIGATION AND NAVIGATION : In charge of Civil Officers.'

(69) Includes—
Tolls.
Rents.
Sales of lands, houses, &c.
Miscellaneous.

(Recoveries of over-payments in past years, &c., fees for masonry graves, and sale proceeds of grass and fruit in cemeteries.)

Remarks in Explanation of the Heads of Account.

EXPENDITURE.

[NOTE.—For further particulars regarding detailed heads, reference should be made to the appendices to the Civil Estimates.]

(70) This head is for arrear interest on account of the following expired loans:—

5½ per cent. loan of 1859-60.
5 per cent. loan of 1825-26.
5 „ „ 1841-42.
5 „ „ 1854-55 for public works.
5 „ „ 1856-57.
5 „ debenture loan of 1867-68.
4 „ loan of 1824-25.
4 „ „ 1828-29.
Reduced 4 per cent. loan of 1881.

(71) Nagpore-Raipore Railway debenture loan (Central Provinces).
Ghazipur-Dildarnagar Railway debenture loan (North-Western Provinces).
Mathura-Hatras Light Railway debenture loan (North-Western Provinces).
Cawnpore-Farukhabad Railway debenture loan (North-Western Provinces).

(72) Temporary detailed heads should be opened as occasion requires.

(73) Detailed heads should be provided for:—
Interest on 8 per cent. perpetual loan (Madras).
Interest on 6 „ „ („).
Interest on Kollah Singana Chetty's Choultrie endowment (Madras).
Interest on deposits of the Monegar Choultry (Madras).
Interest on charitable endowments of Native Chiefs (North-Western Provinces).

(74) Interest on Savings Banks Deposits and Special Savings Bank Account is adjusted in closing accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month it should be done by debit to "Interest Suspense Account" under "Unfunded Debt."

(75) These are funds under private management, which are permitted to deposit cash with Government at Savings Bank rates of interest.

(75*a*) The following will be taken under this head. On Bahu Begum's Stipend Fund, see 131—On Railway Fund—On Departmental Fine and Guarantee Funds—On Administrator General's Deposits—On Debit Bank Balances—On Revenue Refunded—On Compensation paid for Land—On other Accounts.

(76) Payments on account of subsidy to the Goa Government and compensation for the abolition of rights in connection with Abkari Revenue (Bombay) should be taken under this head in the Bombay accounts. Charges connected with the administration of the Salt Revenue in

Portuguese India are taken to a detailed head under "Salaries, establishments, and contingencies," under "7.—Salt."

(77) Charges for European stores will be a separate detailed head under contingencies subordinate to each minor head of service concerned.

(78) Where commission is paid on the collection of rents of Government estates, it should be charged to this head and not to land revenue collections.

(79) Commission on land revenue collections.
Ditto on land capitation tax.
Ditto on house tax.

(80) Divided as follows :—
Controlling staff.
Professional Survey establishment.
Extra Departmental charges.
Demarcation Survey establishment.
Miscellaneous.

(81) Malikana or allowances to excluded proprietors should be taken to this head.

(82) This is a provincial head. Charges paid by Provincial Governments on account of Imperial departments will be taken under it. But charges paid by Imperial departments are contingencies of the department concerned.

(83) All outlay in conveying salt after manufacture to the depôts. The sub-heads are "Punjab mines," "Sambhur salt," and "Pachbuddra salt".

(84) In one province the Inspector-General of Registration is also Superintendent of Stamps, and his salary is shared between the two departments; the portion borne by stamps should be taken against the detailed head "Commissioner" under this minor head and similarly with other charges.

(85) Every charge, whether for repairs, construction, or house rent, should be provided for by the Commissioner of Inland Customs and debited to his department. But this rule does not refer to expenditure incurred in the Public Works Department on behalf of the Inland Customs Department, nor to Public Works outlay incurred by the Customs Department for other than petty construction and repairs.

(86) The detailed heads are—
(*a*) Conservancy and works—
Timber and other produce removed from the forests by Government agency.
Timber and other produce removed from the forests by consumers or purchasers.
Confiscated drift and waif wood.
Revenue from forests not managed by Government.
Rent of leased forests and payments to shareholders in forests managed by Government.
Live and dead stock.
Communications and buildings.
Demarcation, improvement, and extension of forests.
Miscellaneous.
(*b*) Establishment—
Salaries.

Travelling allowances.
Contingencies.

(87) Divided into—
Direction and establishment.
Operative establishment.
Assay establishment.
Miscellaneous.

(88) Coin taken over at par at the Mints for re-coinage should be first credited in the cash account. It should, however, be immediately passed on to the Bullion Department, being credited there at its Bullion value, *viz.*, Re. 1 per tola. The difference should be charged in the cash account as loss of weight on re-coinage of old coin.

(89) For the pay of the office establishment of the Private Secretary, native doctor and dispensary servants and others; pension to retired clerks and servants; cost of lighting, clothing, and miscellaneous expenses of the Governor General's household; extra pay to band and batta to servants, office rent, &c., while absent from Calcutta on tour; Menagerie and other expenses at Barrackpore Park, &c

(90) Official postage should not be charged to tour expenses.
Charges for wear and tear of tents supplied by the Quarter Master General for the tour of the Governor General should be taken under the detailed head "Purchase and Repairs of tents and camp furniture." Keep of elephants, including those of the Commissariat employed on a Chief Commissioner's tour, should be charged to the detailed head "Other Carriage Charges."

(When elephants are lent to a Civil Department, a last-pay certificate from the Executive Commissariat Officer should be sent in support of the first charge made in the Civil Department on account of their food.)

(91) Additional Commissioners are employed only on judicial work, and therefore their pay and all other charges should be taken under "Law and Justice," Civil and Sessions Judges.

(92) Charges on account of general management of wards' estates in Bengal should be included in a separate detailed head under this head.

(93) Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to Court fees realised in cash).

(94) Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against the detailed head "Law Charges" under Contingencies of Law officers, and not against the Department employing the pleaders.

(Advances for civil suits should be finally charged off against the Department receiving them.)

(95) Reasonable expenses may be allowed by a Judge to a Government servant giving evidence in a criminal case, and will be charged against the detailed head "Diet allowances to witnesses" under Civil and Sessions Courts, not against the Department to which the witness belongs.

(96) Classified as follows:—
Inspection and general superintendence, Presidency Jails (including House of Correction, Her Majesty's Common Jail, Civil Jail, and any European Penitentiary).
Central Jails.
District Jails.

Lock-ups (including diet and other charges of prisoners under trial).
Convict camps and temporary Central Jails.

(This head is only intended for *quasi-permanent* camps; *e.g.*, where a large body of prisoners are employed at a distance from a Central Jail on some irrigation work, the charges for a temporary camp during a sickly season should not be taken to it.)

School of Industry.
Jail manufactures (press charges, including cost of machinery, outlay in paper, ink, and other supplies, expense of maintenance, are debitable to the grant for Stationery and Printing).
Charges for transportation of convicts.

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(96*a*) The police charges connected with a section of a Railway not opened for traffic are Provincial; those of a section opened for traffic are Imperial or Provincial according as the Railway is Imperial or Provincial,—F. D. 3023, 3rd September 1883.

(97) Includes charges on account of Building and Repair of Ships (Personnél).

(97*a*) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use.

(98) Includes—
Port Officer's Department.
Marine Court.
Shipping Master.

(99) To include Schools of Arts and Industry, special night classes for mechanics, schools of apprentices for skilled mechanical labour, schools of ordnance artificers, and drawing and surveying classes.

(100) To include grants for the encouragement of vernacular publications, subscriptions to periodicals and vernacular newspapers, purchase of books for the encouragement of authorship, &c.

(101) Including Educational Press, where the supplies of the book depôt are in the main furnished by a press kept up for that purpose.

(102) All churches, whether Protestant (Church of England or Established Church of Scotland) or Roman Catholic, which were built by Government, are Government churches and are to be repaired by the State; but all those which have been built from private funds, even though a Government contribution may have been given towards their erection, are private churches, and are not repaired by the State.

(103) Vaccination and sanitation should be substituted for vaccination in Bombay.

(104) Where Lock-hospitals are established in cantonments, such part of their charges as exceeds the resources of the cantonment funds will be borne by the Military Department and paid by the Circle Pay Master.

(105) Nothing should be taken to the detailed head "Special Political charges" under this head without special instructions from the Comptroller General. The cost of the Toll establishment at the Khybar Pass should be taken to a separate detailed head.

(106) To include donations.

(107) The detailed heads usually exhibited here are misplaced. Purchase of Sanscrit manuscript belongs to Archæological Department. Prizes for colts and fillies and rewards for improving the breed of cattle should go against Bull and Stallion charges. Expenses for improve-

ment of agriculture, prizes and rewards for silk, cotton, flax, &c., belong to miscellaneous; for repairs to monuments of antiquity a special minor head is provided, as also for model farms.

(108) Includes cattle and horse fairs.

(109) To include charges for establishment for vital statistics, trade statistics, local statistics, rain-gauge establishments, civil statistical establishments under the Surgeon-General, Indian Medical Department, Bombay.

(110) Includes Uncovenanted (or Native) Civil Service and Pleadership examinations and certificate examination, Bombay.

(111) This head exists in the Home accounts. In the Indian accounts it is used only for the leave allowances of officers lent to Foreign States, &c., as the leave allowances of all other officers, Imperial and Provincial, on leave in India, are charged to the same heads as their salaries.

(112) Under the Pensions Act (XXIII of 1871), section 13, a reward is granted for information of a pension wrongfully drawn: it should be taken against the head to which the pension, if paid, would have been charged.

(113) Includes marriage dowries to female pensioners.

(114) To include subscriptions for Reuter's telegrams.

(115) This head is intended for works of general utility not required in a particular Department.

(116) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours ship-wrecked while trading between Indian ports.

(117) Khorasani and other vagrants, not European, have occasionally been deported; such charges should be taken to a separate detailed head under this minor head.

(118) Includes rewards for destruction of dogs and snakes.

(119) These heads are for payments not chargeable to any special major head, and include rents and repairs of encamping grounds, and compensation paid for crops in the Madras Presidency.

(120) No amount is to be debited to this head, or credited under the corresponding receipt head, "other items" (*vide* note 68, page 56), without the special order, in each case, of a Gazetted Officer, who will consider, before he admits it, whether the case is not provided for within the regular classification.

(121) Refunds of lapsed deposits must at the end of the year be deducted from the credits as stated in note 62, and should not be charged here except in so far as they exceed the credits.

(121*a*) Includes charges on account of general average and expenses of salvage.

(122) Charges for food-supply and shelter are not to be taken to this head unless the Government has organized measures for relief of Famine. Ordinary charges of a charitable nature are provided for under "Miscellaneous."

Any public works expenditure, which would not have been incurred but for the necessity of relieving famine or distress, may fairly be charged to this head.

(123) Includes telegraphic transfers.

(124) This head is meant only for the Books and not for the monthly accounts.

DEBT HEADS.

(125) The outstanding loans from the King of Oudh are in four portions :—

First loan, Sicca Rs. 1,00,00,000 in 1814; in consideration of which the British Government guaranteed the payment of certain stipends, called "Wasiqa pensions." The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to Rs. 36,07,235 in that year. Subsequent lapses have reduced the charge against Government, but do not affect the principal.

Third loan, Sicca Rs. 1,00,00,000 in 1825, and *Fifth loan,* Sicca Rs. 62,40,000 in 1829, both at 5 per cent. Government Rs. 38,40,000 of the last was repaid in 1853. The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

Sixth loan, Government Rs. 17,00,000, a perpetual loan at 4 per cent.: interest payable in the form of pensions and stipends. Some small lapses have reduced the amount charged below the whole 4 per cent.

Charity Fund, Rs. 3,00,000 deposited in 1833, in consideration of which Rs. 1,000 a month (being 4 per cent.) is drawn for distribution to the poor of Lucknow.

(126) The capital of this loan was appropriated out of the confiscated property of Madha Rao's father, who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Bank of Bengal, as Madha Rao's Agent.

(127) In the Local Accounts, inner columns will be used to distinguish the separate funds concerned.

(128) This head receives debit for the yearly deficits, and credit for the yearly surpluses of provincial Governments under the provincial contract system; and its credit balance shows the amount of accumulated surpluses at credit. The *per contra* entries go to the special budget head.

(129) On a reduction of public debt, on account of famine, being ordered, the amount is credited to this head by debit to the following head of deposits.

(130) This head is credited with the amount debited to "Famine," and is debited with the amounts ordered by the Commission to be paid over to Government in respect of reductions of the public debt.

(131) The Bahú Begum of Fyzabad in Oudh, dying in 1815, gave about fifty-seven lakhs to Government on condition of the interest being appropriated to meet certain stipends. The fund is yearly credited with interest (at present at 4 per cent.) and debited with the stipend payments, the excess of which has considerably reduced the capital.

(132) Revenue deposits are deposits made in Revenue Courts, or in connection with revenue administration: they include customs, salt, and opium deposits, which may be shown in inner columns in the Local Accounts.

Under Civil Court deposits, similarly, High Courts and Small Cause Courts may be distinguished in inner columns.

Personal deposits are deposits of which a Banking account only is kept

(not being Civil or Criminal Courts deposits). 'Wards and Attached estates deposits,' and 'Trusts and Endowments,' may be distinguished in the Local Accounts, being shown in inner columns.

General deposits are deposits not included in the above categories. Administrator General's deposits, bearing interest, and any other special classes of deposits, should be shown in inner columns.

(133) An occasional head, in connection with tenders for loans issued by Government.

(134) For the remittance of interest and adjustment of purchases and sales under the orders of Government requiring all Government Officers to deposit with the Comptroller General or Accountant General, Madras or Bombay, the Government securities held in trust by them.

(135) Received under Act V of 1869, section 178.

(136) A Bombay Fund.

(137) This fund is now being exhausted, its liabilities having been taken over by the Government. When the deposits are exhausted, the charges will appear under service heads. The Military Fund and the Medical Retiring Fund are already exhausted.

(138) The debt accounts of those local funds of which the revenue and expenditure is taken to budget heads are taken in this account. The sum of the balances under Incorporated Local Funds and Incorporated Local Fund Debt Accounts is equal to the aggregate balances of the fund.

(139) The following are subordinate heads, but they are sufficiently provided for by separate inner columns: Overland (or British) M. O.; Munich (or German) M. O.; Netherlands M. O.; Swiss M. O.; Italian M. O.; Danish M. O.; "Excess Receipts;" and "Short Receipts." The money-order business is now transferred from the Civil to the Post Office Department.

(140) There are separate accounts under this head for each of the branches of the Public Works Department, *viz.*, Buildings and Roads: Irrigation: State Railways, Capital: State Railways, Revenue.

(140*a*) Incorporated Local Funds are to be classed as follows:—

District Cess Funds.
Village Service (including Patwari.)
District Post.
Irrigation.
Land Improvement.
Ferry and Toll.
Emigration.
Police and Pound.
Schools and Colleges.
Book Depôt.
Miscellaneous.

(140*b*) In the published accounts these debt accounts are taken under "Advances," the other two heads being "unspent balances of Provincial Allotments."

(141) Divide, by inner columns in the Local Books, into as many detailed heads as convenient. The following are some of them: "Objection-book Advances;" "House building Advances;" Service Fund Advances." And others should provide for any considerable Departmental Advance Accounts.

(142) Advances made by Civil Officers in connection with the marching of troops.

(143) To be divided under Land Improvement Act,—Advances to Colonists, —Embankment Advances (under a Special Act in Bengal)—Advances for Survey Marks.

(143*a*) Advances for Wells, &c., made in the Opium Department.

(143*b*) Purchase price of opium or ganja. See chapter VII, rule II*e*.

(144) Heavy charges are incurred in India and are adjusted by means of bills of exchange. The charges incurred by the Straits Settlements on account of India are adjusted independently.

(145) Debits and credits to the Berars are passed by Account current into the India Books, and then taken to Berar Suspense Account. They are adjusted by a cash payment into or from the Political Treasury, Hyderabad. The Mysore Suspense Account is exactly the same, but upon the Madras Books, and is adjusted by a payment into or out of Her Majesty's Treasury, Bangalore.

(146) Bullion received for coinage is credited in the Bullion Account as follows: 979 to Mint certificates, 20 as seignorage, and 1 as melting fees; total, 1,000. A Mint Certificate for the 979 is issued, the payment of which brings the debit.

(147) Copper coinage account is in four parts, thus:—

No. 1.—Copper Mintage Account.

Debits.	*Credits.*
Balance, April 1st, being value of Copper in Stock.	M. Sale proceeds of copper scissel and broken copper (*b*).
M. Purchases of copper (*a*).	M. Value of copper transferred to Mint for contingent purposes (*c*).
M. Nominal value of uncurrent coins destroyed (*g*).	Nominal value of coins manufactured, by transfer to Account No. 2 (*d*).
	Balance being value of Copper in Stock on March 31st.
Difference, being profit on Mintage, transferred to Account No. 3 (*e*).	

No. 2.—Copper Coin Account.

Balance, being coin in the Mint on April 1st.	M. Uncurrent coins destroyed (*g*).
New coins manufactured, by transfer from Account No. 1 (*d*).	M. Net issues of coin from the Mint (*h*).
M. Uncurrent coins received for destruction (*f*).	*Balance, being the copper coin in the Mint on March 31st.*

(*a*)—Cost of copper purchased for copper coinage is to be charged to this head.

(*b*)—Credit receipts to this head.

(*c*)—When copper is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head

(*d*)—This transfer should be made monthly by the Mint Master in his monthly account.

(*e*)—The closing balance of copper in stock being first ascertained, the difference required to produce this as the balance of account No. 1 should be transferred, in closing the account at the end of the year, to Account No. 3.

(*f*)—The Mint Master should debit this by credit to "Mint remittances" or to the Government concerned.

(*g*)—The Mint Master should write off destroyed coins (nominal value) under this head, debiting copper mintage account by credit to copper coin account.

(*h*)—The Mint Master should credit this by debit to "Mint remittances" or to the Government concerned.

No. 3.—Mint Profit Account.

Proportion of profit upon coin issued, transferred to Account No. 4 (*k*).	*Balance, being profit not yet brought to account, brought over from last year.*
Balance, being proportion of profit upon coin not issued, carried forward to next year (*k*).	Gross profit on manufacture during the year, transferred from Account No. 1 (*e*).

No. 4.—Profit on Copper Coinage Account.

	Profit on coins issued, transferred from Account No. 3.
T. Conveyance of copper coins (*l*).	
T. Loss on withdrawals of copper coins (*l*).	
Net profit, transferred to "Mint, Gain on copper coinage" (*m*).	

The purchase and coinage of copper at the Bombay Mint will be accounted for in two accounts, "Copper Mintage Account" and "Copper Coin Account", upon the Bombay Books; but the "Profit on Mintage" will in the March Final Account be transferred to credit of "India", instead of to credit of the "Mint Profit Account". Similarly, "Conveyance of Copper Coins" and "Loss on withdrawals" will always be debited by Bombay (as by all other provinces) to India. By this means the "Mint Profit Account" and the "Profit on Copper Coinage Account" will be brought entirely upon the India Books, where the necessary adjustment will be made by Journal entries as soon as the March Final figures are completed.

(148) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion advances for coinage" receives the balance of the bullion account; and "Small coin depôt balances" which should

(*k*)—The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coin issued for circulation—that is, passed out of Mint and depôts combined.

The sum of the gross profit brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows:—

Let A be the amount of copper coin in the Mint and depôts upon April 1st;
B be the new coin added to the joint stock during the year;
C be the net issues to the treasuries.
D = A + B—C is the balance in Mint and depôts upon March 31st.

Then, out of the whole sum of the gross profit $\frac{C}{A+B}$ is the portion to be taken as realised and transferred to Account No. 4.

$\frac{D}{A+B}$ is the portion to be carried forward as balance to next year.

(*l*)—These two heads are posted from the Treasury Accounts and Accounts Current.

(*m*)—This, the final result, is carried to the service head, whether it be, on the whole, a gain or a loss.

The heads marked M. are transactions in the Mint accounts, under "Copper coinage account."

The heads marked T. are transactions in the Treasury accounts under "Copper coinage account." The other heads, except the balances, come in by transfer in making up the account at the end of the year.

be divided by inner columns into "Small silver balance" and "Copper balance," those of the small coin depôt accounts. The copper coin balance in the Mint is provided for in the second part of the Copper coinage account,—*vide* No. (147).

(149) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of "Capitalized Outstandings," under "Suspense," so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(150) This head receives the debits on account of purchase of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account.

(151) To receive the debits and credits on account of English stores, which appear in the Secretary of State's remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts.

(152) Recoveries made in course of audit are taken in the first instance to this head, and thereafter finally brought to account.

(152*a*) This head provides for the case of any Department that renders accounts to the Civil Department being allowed to draw money on cheques, and account for the money by credit to cheques and debit to service or other heads.

(153) Bills received in remittance or in payment of an account (*e.g.*, of a foreign State) should be credited to the head concerned, by debit to this head, and then sent for collection and credit to this head.

(154) Claims against Government, which are paid by remittance of bills of exchange, will first be adjusted by credit to this head, pending the procuring a bill, of which the cost should be debited to this head.

(155) These accounts receive debit for the cash balances held by Departmental Officers, outside the generally available cash balances. See F. D. 384 of 25th January 1879. Under Public Works Cash Balances, there are separate heads for the following Branches: Buildings and Roads; Irrigation; State Railways, Capital; State Railways, Revenue; Guaranteed Railways. See No. (175).

(156) Receives the debits and credits of the differences when the holder of a note receives or pays up the difference on even hundreds (*e.g.*, in converting a Sicca rupee promissory note into a Government rupee one).

(157) Receives the debits and credits on account of purchase or receipt, and sale or payment, of Government Securities on account of Government itself. The balance should be yearly adjusted, so as to show the actual value of the principal investment held.

(158) For distinction between Revenue Advance Account and Revenue Account, see chapter 57 of the Code.

(159) This is the general closing account, and its place in the ledger is at the very beginning. But special writes-off to 'Government' require an account in the yellow book to receive them, and that account is, in the yellow book, taken in this place.

(160) In the local books, a separate inner column must be opened for each loan under each of the ledger heads.

(161) Remittances between Treasuries and departmental accounts. Forest remittances, except for Madras and Bombay, is an adjusting head

between the local account and the forest account made up by the Comptroller General; and it should show the following details:—

Debits.	*Credits.*
Remittances from Treasuries to Forest Officers (from Treasury Account).	Remittances to Treasuries from Forest Officers (from Treasury Account).
Adjustments from Forest Account.	Adjustments from Forest Account.
Inter-departmental Transfers (from Forest Account).	Inter-divisional Transfers (from Forest Account).

(162) The Account Current heads on the Local Books close to Government.

(163) The use of the head "Account between Civil and Guaranteed Railways" is explained in rules 6 to 8 of chapter 57 of the Code.

(164) Foreign and Seamen's Money Orders.

(165) Net balance or difference between receipts on account of wages and effects of deceased, and charges for the relief of distressed British Seamen—See rule 14, chapter 63.

(166) This head should show all receipts and charges (moiety) in connection with the Consulate at Zanzibar. The receipts are collections on account of Court fees, penalties, &c., and the charges are on account of the salary and contingencies of the Agent and Consul General, Surgeon, &c., &c.

The Muscat Subsidy is a grant of Rs. 7,200 per mensem made to the Imam of Muscat, and debited in moieties to British and Indian Revenues.

(167) Miscellaneous—Civil and Military Transactions like the following are shown under this head:—

Miscellaneous Receipts, Her Majesty's Imperial Government, London.

British Income Tax; Stamp Duty on Commissions; Value of accoutrements taken Home but rejected in England; Recovery of overpayments on account of Chelsea out-pensioners.

Miscellaneous Receipts, Her Majesty's Indian Government, London.

(*Military.*)—Payments made in England on account of compensation awarded by Bonus Committees; Payments made in England on account of Prize Funds; Amounts due to the Commanding Officers of Regiments on the final adjustment of their accounts with the Indian Government; Payments on account of increased pay due to officers in England; Amount passed to credit of an officer for the return of a charger; Refunds of Subscriptions to the Medical Retiring Fund paid in England.

(*Civil.*)—Cost of training Parsee Ladies in England; Payment made to a convict in England on discharge from Jail, being the amount that was due to him; Payments made by the Secretary of State on account of claims arising out of certain defalcations in the late Supreme Courts.

Miscellaneous Payments, Her Majesty's Imperial Government, London.

(*Military.*)—British pay of officers; Pay and allowances of soldiers, kept in abeyance, awaiting the decision of the Chelsea Board; Annuity to soldiers; Victoria-cross allowance; Pensions to officers; Pensions to widows of officers; Ration-money to officers; Gratuity to soldiers; Deferred pay of officers; Good-shooting prizes to soldiers; Interest on deferred pay; Payment of donations from the Regimental Charitable Fund; Good-conduct pay to soldiers;

Payment on account of railway warrants; Payments to officers on the final adjustment of their accounts with the Home Government.

(*Civil.*)—Balance due to India on account of Mail Service between India and Austro-Hungary.

Miscellaneous Payments, Her Majesty's Indian Government, London.

(*Military.*)—Amount of Bills-of-Exchange drawn by Commanding Officers on account of Gratuities awarded to, and the Savings Bank Balances of, soldiers; Refund of family money over-deducted from the pay of officers; Amount charged in adjustment of double remittances to England of the Savings Bank Balances of soldiers; Amounts due by officers on the final adjustment of their accounts with the Indian Government; Amounts received on account of passage-money on discharge of drivers, credited in the account-current with the Secretary of State; Amount received by the India Office from Her Majesty's Paymaster General for cost of bamboos shipped; Amount received by the India Office from the Lords Commissioners of the Admiralty, irregularly remitted to England by the Commander of a ship; Amount of Savings Bank balances of soldiers transferred from England; Amount charged on account of passage-money of a lance corporal.

(*Civil.*)—Gold Bullion supplied to the Secretary of State; Copper supplied to the Secretary of State; Recoveries made in England on account of overcharge for books; Refund to Principal, Lawrence Asylum, Ootacamund, on account of excess recovery of furlough pay; Amount received from Her Majesty's Paymaster General for balance due to Indian Revenues on account of Emigration to French Colonies; Refunds to Administrators General on account of estates of deceased persons; Charges connected with the conveyance of shipwrecked crews to ports; Moiety of cost and maintenance of slave girls; and Refund of over-payment of fee for the Gilchrist Examinations.

(168) These bills are payable only in Calcutta and Bombay and recoverable from Her Majesty's Imperial Government.

(169) This head should show advances made to Agents in India of the different Colonial Governments, for the Emigration of Coolies, as well as the Cost of Stores supplied and Repairs effected to Royal Navy Ships by the Indian Government Dockyards.

(170) Receipts and charges on account of Guaranteed Railways, Madras Irrigation and Canal Company, and Bengal Central Railway Company, Limited.

(171.) The Secretary of State advances to the agents of the Civil Funds the money necessary for the English payments of the Funds. These advances are made against receipts given by the agents of the Funds, and are recoverable from the Funds one year after date, with interest. The debit in the London Account is to be cleared by credit to this head and debit to "Advances Recoverable: Advances to Service Funds;" and on the due date the recovery will be made and credited partly to this Advance head and partly to "Interest."

(172) These bills are drawn on the Secretary of State by Her Majesty's Minister at Teheran, and, after payment in England, they are debited to the Government of India.

(173) The transactions under these heads will shortly cease, as future incumbents of the offices named will not be allowed the privilege of remittance through the Government Account.

(174) Council Bills are charged on receipt of advice (1) to Secretary of State's Bills paid in India, for value at Rs. 10 per £ by credit

to "London Bills Payable Principal;" (2) to "Loss by Exchange" for the difference between the value at Rs. 10 per £ and the amount actually drawn for, by credit to "London Bills Payable Exchange." The bills when paid are debited at 2*s*. the rupee to "London Bills Payable Principal" and to "London Bills Payable Exchange" for the excess exchange: the balances of these two heads represent the bills outstanding and the exchange thereon. In the yellow book, a net entry against "Secretary of State's Bills paid in India" is taken, instead of the gross entries under "London Bills Payable Principal" and the debit against "Council Bills."

(175) The figures of the Treasury accounts are brought upon Provincial Books, and the figures of the Provincial accounts are brought upon the Central books by debit and credit to this head; the debit balance of which, accordingly, represents the available cash balances.—See F. D. 334 of 25th January 1879. The figures of departmental accounts are brought in, in the form "Sundries Dr. to Sundries," the opening balance of each account being posted as one of the creditor sundries to an advance head (see 155), and the closing balance similarly posted as one of the debtor sundries. The debit balance of advance head, therefore, represents the departmental balances, which are not available for general purposes.

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Form 84.—Gz.

Name.

(See Chapter 35, Rule 5.)

ORDERS OF GOVERNMENT RESPECTING ALLOWANCES.					Monthly Emoluments and Deductions.	DATES FROM WHICH DUE.									
Orders.		Gazette.	Reference to Pay Column.	Substance.		1	2	3	4	5	6	7	8	9	10
No.	Date.	Page.													
					Pay										
					Acting Allowance . . .										
					Local Allowance . . .										
					Total .										
					Deductions—										
					Civil Service Annuity Medl. Reig, F. . .										
					Civil F. Ordy. . . . Indian C.S.F.P.F. . . Mily. F. . . . . Indian F.P.F. . . . Un. F.P.F. . . .										
					Civil F. Addl. . . . Mily. O.F. . . . Genl. F.P.F. . . . Hindoo F.P.F. . . .										
					Income Tax . . .										
					Total Deductions . .										
					Net Payable . .										
					Advice No. . .										

The last five money columns should be printed below the first five on the left-hand page of the register, and the headings in the column "Monthly emoluments and deductions" repeated against them.

W

Service. **Audit No.**

DATE OF PAYMENT OF BILLS FOR MONTH OF			
Month.	1880-81.	1881-82.	1882-83.
April			
May			
June			
July			
August			
September			
October			
November			
December			
January			
February			
March			

PARTICULARS OF LEAVE AND TRANSFER.

LEAVE.					TRANSFER.			DATE OF						
Date of Order.	Gazette Page.	a Section of Code and Nature of Leave.	Period granted.	Period of Absence.	From	To	Joining time.	Resigning Charge. Date.	Resigning Charge. A.M. or P.M.	Taking Charge. Date.	Taking Charge. A.M. or P.M.	No. and Date of Reference.	Time taken.	REMARKS.

PARTICULARS OF OBJECTION.

Month for which claimed.	No. of Voucher.	Date of Payment.	Amount of Objection.	No. and Date of Reference.	Admitted or recovered.	Date of Admission or Recovery.	REMARKS.

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF BROKEN PERIODS AT DIFFERENT RATES.

a See Account Code, Chapter 35, Rule 14.

Form 85.—Gz.

(See Chapter 35, Rule 31.)

Register of Officers lent to Native States and Public Bodies.

I.—To whom lent . . .	*Joudpore State*						
II.—Name of Officer lent . .	*Nilmadhub Sen*						
III.—Official designation . .	*Sub-Assistant Surgeon* . . .						
IV.—Monthly rate of gross salary	*Rs. 600*						
V.—Number and date of Government order.	*10th January 1878, No. 1175* . .						
VI.—Rate of monthly contribution *a*—							
(a) Leave and pensionary Allowances under section 9(*a*), Civil Pension Code.							
VII.—When lent							
VIII.—Where recovered. . .	*Indore Treasury*						
IX.—Realisation of contribution.	*b* Month.	Amount.	*b* Month.	Amount.	*b* Month.	Amount.	*b* Month.	Amount.
	Total .		Total .		Total .		Total .	
	Total due .		Total due .		Total due .		Total due .	

a (*a*) To be credited to head "Receipts in aid of Superannuation, &c."
b The month in which realised, not *for* which realised, is to be given.

The official designation is that of the post held before his transfer by the officer lent, and should be given in full. The officer's name should still be recorded in the annual book of establishments against his proper post, though no pay should be shown against it, and distinct note should be made that he has been lent for such service. On appearance of the Government order sanctioning the loan of an officer, entry should be made in the register and completed as far as possible, care being specially taken to ascertain and to record the treasury into which the contribution should be paid. As soon as the officer gives up his old duties, entry of the date should be made on line VII. A remarks column may be left if it be thought desirable to note *also* the period *for* which *each* recovery is made.

To adopt the form for record of deductions for family payments, heading I should be omitted, heading VI should be "Rate of monthly contribution for family payment," and heading VII, "Date of commencement."

Form 86—Gz.

(See Chapter 35, Rule 33.)

(Condensed, representing a sheet of foolscap taken the long way.)

Service Register of (full name) *Robert Taylor,* *Bengal Civil* SERVICE.

Date of { Arrival in India (*for a C.S.*) *16th November 1856.* / Birth (*in case of a Military or Uncovenanted Officer*).

Brought forward from page . .

Carried forward to page . .

Date of Gazette of Government Order.	APPOINTMENTS.		NON-EFFECTIVE.					PERIOD.		MONTHLY PAY.	
	Permanent.	Acting.	Transit.	Privilege Leave.	Subsidiary Leave.	Furlough or (Sick Leave).	Other leave or Absence.	From	To	Permanent.	Special or Acting.
C. G. 22 Nov. 56 .	Student unpassed . . .	.....	..	...	...	..	.....	16 Nov. 56 . .	6 Mar. 57 . .	250	...
„ 10 Mar. 57 .	„ passed in one language .	.....	...	...	...	...	.....	7 Mar. 57 . .	10 Oct. „ . .	300	...
„ 13 Oct. 57 .	Attached to N. W. P., Punjab and Oudh	.....	Transit	...	...	...	.....	11 Oct. . . A	24 „ „ . .	400	...
N. W. P. G., 11 Nov. 57.	Assistant Magistrate-Collector, Benares	.....	...	...	...	...	.....	25 „ . . .	1 June 58 . .	400	...
„ 7 June 58 .	Ditto, Jaunpur, with full powers	.....	...	...	...	...	.....	2 June 58 . .	26 „ 59 . .	500	...
„ 5 July 59 .	Ditto, Mirzapur, with full powers	.....	Transit	...	...	...	.....	27 „ 59 . .	29 „ „ . .	500	...
.....	.....	.....	...	...	...	...	.....	30 „ „ . .	10 Sept. „ . .	500	...
N. W. P. G., 1 Oct. 59.	Assistant Magistrate-Collector, Meerut.	.....	...	...	...	...	.....	.....	...	...	...
.....	.....	.....	Transit	...	...	...	.....	11 Sept. 59 . .	19 Sept. 59 . .	500	...
„ 8 Oct. 59 .	Ditto, Alighar	.....	...	...	...	...	.....	20 „ „ . .	15 Oct. 60 . .	500	...
„ 30 Sept. 60 .	Transferred to Punjab . .	.....	Transit	..	...	...	.....	16 Oct. . . B	24 „ „ . .	...	...

P. G., 10 Oct. 60 .	3rd Class A. C., Lahore . .	.....	...	...	...	...	.....	25 Oct. . . .	29 July 61 . .	500	...
„ 29 July 61 .	.....	D.C., Gogaira...	...	...	...	...	.....	27 July 61 . .	20 Oct. „ . .	500	243 10 8
.....	.....	.....	Transit.	...	...	...	.....	21 Oct. „ . .	10 Nov. „ . .	500	...
.....	.....	.....	...	...	...	...	.....	11 Nov. „ . .	25 Jan. 62 . .	...	...
P. G., 10 Jan. 62 .	.....	.....	...	...	...	...	6 ms. private .	.....	.....	...	...
„ 29 „ 62 .	.....	D.C., Gogaira...	...	...	...	...	.....	26 Jan. 62 . .	10 Feb. 62 . .	500	243 10 8
.....	.....	.....	...	...	...	...	.....	11 Feb. „ . .	13 April „ . .	500	...
P. G., 10 Jan. 62 .	.....	.....	...	...	30 days	...	.....	14 April „ . .	27 „ „ . .	250	...
.....	.....	.....	...	...	14 „	...	6 ms. private .	28 „ „ . .	27 Oct. „ . .	250	...
.....	.....	.....	...	...	...	...	Without leave .	28 Oct. „ . .	.....	...	...
.....	Out of employ	.....	...	...	...	...	.....	29 „ „ . .	30 Nov. 62 . .	180	...
P. G., 5 Nov. 62 .	3rd Class A. C., Lahore . .	.....	...	...	...	...	.....	1 Dec. „ . .	10 April 63 . .	500	...
„ 15 April 63 .	Transferred to Oudh Province .	.....	Transit.	...	...	...	.....	11 April „ . .	25 „ „ . .	500	...
C. G., 20 „ 63 .	To be Assistant Settlement Officer, Hardoi	.....	...	...	...	...	.....	26 „ „ . .	.....	500	...
G. I., For. Dept. 217, dated 1 May 63.	With personal allowances of Rs. 75 from date of taking charge .	.....	...	...	...	...	.....	.....	1 April 64 . .	...	75
C. G., 10 April 64 .	Assistant S. O., 2nd Grade . .	.....	...	...	...	...	.....	2 April 64 . .	20 July 65 . .	700	...
G. I. For. Dept. 341, dated 10 June 64.	Invested with powers of Deputy Commissioner for hearing appeals from Tahsildars.	.....	...	...	...	...	.....	.....	.....	...	...
C. G., 1 Sept. 64 .	.....	.....	...	...	...	...	.....	.....	.....	...	...
„ 25 July 65 .	Transferred to Punjab . .	.....	Transit.	...	...	...	.....	21 July 65 . .	5 Aug. 65 . .	700	...
P. G., 25 „ 65 .	Assistant Commissioner, 2nd Class	D. C., Jhang ...	...	...	...	...	.....	6 Aug. „ . .	22 May 66 . .	700	243 10 8

In October 1857, the Civil Auditor, Fort William,a should have sent to the Civil Auditor,b Agra, an extract as far as A, striking the name out of his index: in October 1860, the Civil Auditor,b North-Western Provinces, should have sent an extract as far as B (including A) *to the Civil Auditor,c Punjab, also striking the name out: in 1863 the latter should have sent an extract as far as C,* b(including A and B)*b to the Civil Paymaster, Allahabad, who should have brought the name on his index again and posted at the new entries, similarly with the new transfer to the Punjab. The Civil Paymaster at Allahabad audited the bills of the Oudh Province, as well as North-Western Provinces, but it would not be necessary to keep separate volumes for the services registers of the officers of the two Governments.*

Leave *granted* should in this form be entered in red ink; on its expiry actual absence should be noted in black.

a Now the Accountant General, Bengal. b Now the Accountant General, North-Western Provinces. c Now the Accountant General, Punjáb.

Form 87.—Gz.

(See Chapter 35, Rules 39—41.)

Scale Register of Magistrate-Collectors, III Grade. Sanctioned number 5. Part II, Actual incumbents, permanent or acting.

Name of officer.	1st Jan. 1875.	10th Feb. 1875.	3rd March 1875.	20th April 1875.												
A. B.																
C. D.				E. F.												
E. F.		L. M.														
G. H.																
I. K.			N. O.													
Total No.	5	5	5	5						0						

NOTE.—The register is supposed to open on 1st January 1875, on which date A B, C D, E F, G H, I K, are the actual incumbents, permanent or acting, of the five offices: the lines are drawn on that date in the column headed 1st January 1875. No change takes place till 10th February, when E F goes on leave, L M being appointed to succeed (or act in) the vacancy; the next column, therefore, is headed 10th February 1875, and the entries made, and lines drawn, in it as shown. On 3rd March N O returns from furlough and takes up one of the offices, and I K is thus ousted, and next column is therefore headed 3rd March 1875, and the lines drawn in it. Next, E F returns from privilege leave, April 20th, but, as C D dies on the same date, L M, who officiated for him, does not lose the step; the entries are made accordingly. The total 5 is made up by counting the entries, whether names or lines, in the columns, and shows whether the number of incumbents exceeds sanction or not.

Form 88.—Gz.

(Full breadth.)

(See Chapter 35, Rule 43.)

Statement showing the Sanctioned Scale of Gazetted Appointments under the Government of *on* *31st March 188* .

Orders of Government.		Appointment.		Pay of each Officer per mensem.	Remarks.
No.	Date.	No.	Designation.		
				Rs. A. P.	
H. D. 1763	23rd Dec. 1866	1	Lieutenant-Governor	8,333 5 4	
		2	Opium Agents	2,800 0 0 2,500 0 0	Rs. 2,500, rising to Rs. 3,000, by annual increments.
F. D. 174	12th Feb. 1868	2	Members of Revenue Board	4,166 10 8	To be reduced to Rs. 4,000 on occurrence of a vacancy.
„ 1346	27th Sept. 1860	23	Magistrates and Collectors, 1st grade	1,916 10 8	One vacant.
		14	„ „ 2nd „	1,500 0 0	
		49	Assistant Magistrates passed by second standard	500 0 0	These numbers fluctuate, but the existing strength is as shown.
		20	„ „ „ first standard	450 0 0	
		17	„ „ unpassed	400 0 0	
„ 2712	26th Nov. 1867	11	Assistant Commissioners, 1st grade	800 0 0	Actually entertained— 1st grade 7
		11	„ „ 2nd „	700 0 0	2nd „ 1
		6	„ „ 3rd „	500 0 0	3rd „ 7
		2	Cathedral Chaplains	640 0 0	Pay Rs. 500, house-rent Rs. 90, jail allowance Rs. 50.

Note.—The entries here are given as specimens, but are not in the prescribed order.

Form 89.—Gz.

(Condensed, to be printed on open demy.)

(See Chapter 35, Rule 43.)

List of Her Majesty's Servants belonging to the Bengal Civil Establishment, specifying their Numbers, Names, Original and Present Ranks, Commencement and Term of Residence in Bengal, Non-Residence, Offices, Dates of Appointments, Monthly and Annual Salaries, &c., actually drawn, completed up to 31st March 18 .

[N.B.—Residence at Haileybury College, to be reckoned as actual residence in India, is distinguished in red ink in column of "Actual residence."]

No.	Name.	Dates of			Subsequent Non-Residence.			Actual Residence.	Appointments.	Specification of Allowances.	Monthly Amount in Rupees.	Total Monthly Income in Rupees.	Total Annual Income in Rupees.
		Original Rank.	Present Rank.	Commencement of Service.	On Furlough.	On Special Leave.	On Extraordinary Leave.						

The date of original rank is that of arrival in India of the first civil servant of the same season.

The column "on furlough" should include all sick leave taken. The column "on special leave" should show all leave except extraordinary that appears in the column "other leave" in Form 86.

Form 90.—Gz.

(See Chapter 35, Rule 47.)

List of Family Allotments made by Officers serving in the *Department during the year ended 30th June 18 , and recovered in India.*

Name of Officer.	Designation or Office.	Monthly Amount.		Latest Month for which Recovery was made.	Remarks: Date, Nature, and Reference to report of any Alteration, Commencement, Discontinuance, Change of Amount, &c.
		£ s. d.	Rs. A. P.		

Form 91.—Est.

(To be printed on open royal.)

(See Chapter 36, Rule 5.)

Fixed Establishment of the Collector of *for the four years commencing April 1, 1883.*

Orders of Government.	Section.	Pay of Section.			Amount and Date of Payments for the month of						Remarks.
		Maximum.	Minimum.	Actual of 1st April.			March.				
	1883-84. Mundiahoo Tahsil	301	281	301	Five months' columns, each 1½ inch broad.	Six months' columns, each 1½ inch broad. ..... The payments on arrear bills should be noted *across* the entry of short drawal or refund.	(7-4)	251	12	6	
							Ramgopal, Priv. leave (41-5)	20	...	...	
								271	12	6	
							Refunded on April's bill, Babooram. Repaid (1-6)	15	...	...	
								288	12	6	
	1884-85. Mundiahoo Tahsil	301	281	301							

This form shows only the upper quarter of the page

Form 92.—Tv.

(To be printed on foolscap long way.)

(See Chapter 37, Rule 1.)

Travelling Allowance Register of the Collector of and his Establishment. Budget Grant Rs.

Date of Payment	Number of Voucher.	Names of Officers.	Date and Object of Journey.	Officers.		Establishment.			Total.	Admission.		Remarks
				Mileage.	Daily Allowance.	Batta.	Mileage.	Railway Fare.		Date.	Initials.	

Separate registers must not be opened for the several gazetted officers of the district establishment; the travelling bills of the Collectors, the Joint-Magistrates, the Assistants and Deputies, and their establishments, will be passed in a single page.

For gazetted officers an Accountant General is, however, at liberty to make the register a personal one for the whole province, similar to the one for officers' salaries, opening a separate page for each gazetted officer who may draw travelling allowance.

Form 93.—Ct.

(To be printed in foolscap size.)

(See Chapter 38, Rule 3)[a]

Contingencies.

Date of Payment of each Abstract.	Total Amount of each Contingent Abstract.						Total carried on of all Abstracts for six months.	Budget Grant.
	April.	May.	June.	July.	August.	September.		
Total paid								
Amount passed, and date								
Amount retrenched								
	October.	November.	December.	January.	February.	March.	Grand total for year.	
Total paid								
Amount passed and date								
Amount retrenched.								

Form 94.—Pn.

(Condensed by compression of columns marked * to be printed on open foolscap, ten lines to page.)

(See Chapter 39, Rule 5.)

Register of Permanent Pay Orders issued for Pensions chargeable to Allowances, &c., or Superannuations.

Number of P.P.O.	Particulars of Government Orders.	Date of P.P.O. and initials of G. O.	Name and Caste.	Date of Birth, Christian Era.	Designation of Last Employment and Office.	Date on which Employment ceased.	Period counted as Service.
	i.e., No. and date, name of Government issuing, and register No. on record file.						

Average Emoluments.	Class of Pension.	Monthly Amount.	Height, Feet and Inches.	Residence, showing Village and Pergunnah.	Personal Marks.	Where payable.	Remarks.
							i.e., date of issue of duplicate, with initials of officer signing or cancellation of order (date and cause).

Form 95.—Pn.

(To be printed on open foolscap.)

(See Chapter 39, Rule 10.)

Audit Register of *Pensions payable at* *Treasury.* *Date of Payment of Pension for the Month of*

No. of P.P.O.	Name and Year of Birth of Pensioner.	Monthly Amount.	Class of Pension.	REMARKS—*(All spare space on the page should be added to this column.)*

Year.	April.	May.		January.	February.	March.
1880-81.			Columns for intermediate months.			
1881-82.						
1882-83.						

Form 96—Pn.

(Full-size; to be prepared on ordinary foolscap.)

(See Chapter 39, Rule 15.)

Gratuity Register.

Government Orders.	Name of Payee.	Place of Payment.	Amount.	Payment.		Remarks.
				Date.	Voucher No.	

The first four columns should be filled up on receipt of the order from Government. In the Remarks column, the fact of re-payment of a gratuity should be noted when re-payment is complete. If a Local Government require the account department to prepare in part the quarterly return of gratuities required for the Government of India, it may be desirable to record all necessary particulars in this register; a form may in that case be adapted from Form 94; the smaller size of the present form renders it undoubtedly more convenient in use, and this may be set against the inconvenience of preparing the returns from the present form and filling in necessary information by reference to the original orders.

Form 97.

(See Chapter 40, Rule 3)

Vouchers for Charges on account of Interest on the per Cent. Loan of for the Month of in the Province of

No. of Voucher.	Amount.	No. of Voucher.	Amount.	No. of Voucher.	Amount.				

Station
Date

Accountant General.

Form 98.—Dp.

(See Chapter 41, Rule 4.)

Proof Sheet of Postings of *Deposits.*

District.	Year of Deposit.	Balance* on 1st April 1883.	Re-payments taken from Receipt Registers. 1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Total Re-payments taken from postings in Receipt Registers.	Balance on 31st March 1884.	Re-payments as per Re-payment Registers. 1st quarter. Months.	Amounts.	2nd quarter. Months.	Amounts.	3rd quarter. Months.	Amounts.	4th quarter. Months.	Amounts.	Remarks.
AGRA.	1880-81								April May June		July Aug. Sept.		Oct. Nov. Dec.		Jan. Feb. March		
	1881-82																
	1882-83																
	1883-84																
	TOTAL																
	Total as per Broad sheet																
	Difference																
ALLAHABAD.	1880-81								April May June		July Aug Sept.		Oct. Nov. Dec.		Jan. Feb. March		
	1881-82																
	1882-83																
	1883-84																
	TOTAL																
	Total as per Broad sheet																
	Difference																

* In the case of the current year this column shows the receipts of the year, and can be filled in only after receipt of the last receipt register of the year.

Form 99.—B1.

(To be printed on open foolscap.)

(See Chapter 42, Rule 9.)

Old Bills List—Issues of *Quarter of 188 -8*

Date of Draft.	Number.	Treasury of Issue.	To whom payable.	Treasury drawn upon.	Balance at close of quarter succeeding quarter of issue.	Amount paid in rest of 188 -8 .	Balance at close of 188 -8 .	Amount paid in 188 -8 .	Balance at close of 188 -8 .	Amount paid in 188 -8 .	Balance at close of 188 -8 .	Amount paid in 188 -8 .	Balance at close of 188 -8 .

Form 100.—Rem.

(Condensed form representing a demy page.)

(See Chapter 43, Rule 1.)

Register of *Cash Remittances under the* *Government in the year 188*

Date of Remittance.	Remitting Treasury or Office.	Amount debited.			Initials of Auditor.	Receiving Treasury or Office.	Date of Credit.	Amount credited in same month.			Initials of Auditor.	Amount credited in second month.			Amount credited afterwards.			Note of Final Adjustment, if any.
		Rs.	A.	P.				Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	

Form 101.—Rem.

Month of 188

(See Chapter 43, Rule 5.)

Memorandum of Adjustment of Remittances within the Province

Remittances outstanding at end of last Month, transferred from Columns 4 and 7 of last Month.				Remittances charged this month, but not credited.			Remarks.
1	2	3	4	5	6	7	
Remitting Treasury.	Amount outstanding, namely each separate remittance, and not a total for each Treasury.	Amount credited by receiving Treasury this month.	Amount still outstanding at end of month.	Remitting Treasury.	Receiving Treasury.	Amount of Remittance.	
Total . .							

Form 102.—Misc.

(Full size; to be printed on foolscap)

(See Chapter 44, Rule 8.)

Register of Permanent Advances in the district.

Sanction for advance.		Acknowledgment.		Amount advanced.	Holder of Advance.		Amount adjusted.	How adjusted
Order.	Amount.	File No.	Date.		Office.	Name		

Form 103.—Obj.

(Condensed.)

(See Chapter 47, Rule 1.)

Objection Statement showing the Result of the Audit and Examination of the *List of Payments* *(and of the Cash Account) of* *Treasury for* *188* .

[*N.B.*—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.]

Date of Receipt or Payment.	No. of Voucher.	Nature of receipt or payment	Amounts placed under					Nature of Error or Objection.	Order of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury
			Advances recoverable	Suspense.		Awaiting Clearance.	Service Payments for Recovery			
				Receipt.	Charge.					

Form 104.—Obj.

(Full size.)

(See Chapter 47, Rule 7.)

Objection Statement for 188

ACCOUNTANT GENERAL'S OFFICE,

Dated 188 .

To

THE { COLLECTOR / DEPUTY COMMR } OF

Please recover from the next bill presented by the Officer, named, the amount noted below :—

COUNTERFOIL.

Officer retrenched

No. and date of Voucher

Amount Rs. As. P.

Reason

Disallowed by countersigning Officer.

Pay and acting allowance overdrawn.

Travelling allowance overdrawn.

For explanation, see reverse.

No.

Copy forwarded for information to

He should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn.

Assistant Accountant General.

Form 105.—Obj.

(Condensed form representing an open sheet of medium.)

(See Chapter 47, Rule 3.)

Period of Account.	No. of Voucher or Date of Receipt } under Objection.	Nature of Item.	Amount kept.					Under		Nature of Objection.	Mode of Adjustment.			
			Advances recoverable.	Suspense.		Items adjusted, but awaiting Final Clearance.		Service Payments for Recovery.	Head of Service charged.		Month in which admitted, if finally passed.		If disallowed, the Account in which the Item is credited, or the Number of the Voucher from which it is recovered.	
				Receipts.	Payments.						Months.	Amount of each Portion admitted.	Date of Credit or Number of Voucher.	Amount.
		The nature of the receipt or payment must be clearly stated in every case; the objection will be stated on the other page.								*To be clearly stated in every case.*				
		Total of month's objections .							Total of columns 4 to 8.					
		Balance from past months .												
		Total Rupees .								I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this form with those in the classified abstract———, and that they agree after the correction described in rules 12 and 14.				
		Deduct amount adjusted during —— as per separate Register .												
		Balance carried forward												

Superintendent.

Form 106.—Obj.

(Condensed form representing a medium page.)

(See Chapter 47, Rule 17.)

Register of Adjustments.

Month of Adjustment.	No. of Voucher, or Date of Recovery or of Re-credit.	Original. Period of Account.	Original. No. of Voucher or Date of Receipt.	Amount adjusted under. Advances recoverable.	Amount adjusted under. Suspense. Credits.	Amount adjusted under. Suspense. Debits.	Amount adjusted under. Items adjusted, but awaiting Final Clearance.	Amount adjusted under. Cash Recoveries of Service Payments.	How adjusted.a	Initials of Superintendent.
This month is, of course, the account month, the month in whose accounts adjustment is made.	Aug. 3. 34 of Aug. 10 64 of Aug. 9								*a.* Recovered in cash by Collector. *b.* Deducted from bill. *c.* By transfer entry No. *d.* Refunded to *e.* Admitted on detailed bill. *f.* Admitted on stamped voucher. *g.* Admitted on completed voucher. *h.* Admitted on explanation in Objection Statement. *i.* Admitted, *vide* Collector's No. , dated	

a When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter, other letters can be added at discretion, according to local circumstances.

Form 107

(Representing an open sheet of demy.,
(See Chapter 47, Rule 25.)

Abstract of Objections of *District for the year 1883-84.*

Month of Objection.	Amount objected to.	Adjusted in April.	Adjusted in May.									Adjusted in March.	Total adjusted.	Balance outstanding.
Balance before April 1883.														
April . . .														
May . . .														
June . . .														
July . . .														
August . .														
September . .														
October . .														
November . .														
December . .														
January . .														
February 1884 .														
March . .														
TOTAL .														

Form 108.

(See Chapter 47, Rules 30 & 31.)

Annual Statement of Objections raised prior to 31st March 188 , and outstanding on 31st July 188

Period of Account.	Total Number of Vouchers.	Name of District.	Nature of Item.	AMOUNT HELD UNDER					Explanation of Delay in Adjustment and of Action taken.
				Advances recoverable.	Suspense.		Items adjusted, but awaiting clearance.	Service Payments for Recovery.	
					Receipts.	Payments.			
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1876-77 .	2	Ahmedabad .	Law charges—Revenue Department.	.....	.....	.....	1,662 2 4	.....	Cases still pending.
„ .	6	„ . .	Jail contingent abstracts	.....	.....	.....	617 11 7	.....	Detailed bills called for.
			TOTAL .	.....	.....	.....	2,279 13 11	.....	
„ .	8	Belgaum . .	Petty construction and repairs—Police.	.....	.....	.....	749 9 6	.....	Ditto ditto.
„ .	4	„ . .	Amounts disallowed from jail contingent bill.	.....	.....	.....	.....	10 4 0	Recovery promised.
			TOTAL .	.....	.....	.....	749 9 6	10 4 0	
1877-78 .	4	Ahmednagar .	Charges debitable to Petty Supply Allowance.	.....	.....	.....	.....	15 0 0	Ditto ditto.
„ .	5	„ „ .	Revenue contingent abstracts.	.....	.....	.....	426 4 0	.....	Ditto. ditto.
			TOTAL .	.....	.....	.....	426 4 0	15 0 0	
„ .	2	Broach . .	Advances to Revenue Officers for purchase of tents.	800 0 0	.....	.....	.....	.....	Recoverable by monthly instalments.

"	3	"	Acting allowances overdrawn by Collector's establishment.	.....	.....	.....	.....	29 8 0	Ordered to be recovered.
"	4	"	Travelling allowance overdrawn by Collector's establishment.	.....	.....	.....	.....	18 9 0	Ditto.
"	...	"	Police contingent abstracts.	.....	.....	.....	314 0 0	.....	Detailed bills called for.
			TOTAL	800 0 0	.....	.....	314 0 0	48 1 0	
1878-79	3	Kurrachee	Acting allowances overdrawn by Mr. A. B., Supdt. of Police.	.....	.....	.....	.....	175 0 0	Will be recovered on Mr. A. B.'s return from furlough.
"	4	"	Travelling allowance of Educational Inspector's establishment overdrawn.	.....	...	.....	.....	27 0 0	Recovery ordered.
"	2	"	Deficiency in remittance of treasure.	64 0 0	.....	.....	.....	.....	Ordered to be recovered.
"	3	"	Amounts advanced at Bombay to Messrs. C. D., E. F., and G. H. to rejoin their appointments on return from leave.	1,500 0 0	.....	.....	.....	.....	Recoverable by monthly instalments.
			TOTAL	1,564 0 0	.....	.....	.....	202 0 0	
"	6	Poona	Medical contingent abstracts.	.....	.....	.....	269 8 6	.....	Detailed bills called for.
"	5	"	Petty Construction and Repairs—Revenue Department.	.....	.....	.....	636 12 0	.....	
"	3	"	Batta charges disallowed—Collector's establishment.	.....	.....	.....	.....	19 12 0	Ordered to be recovered.
"	4	"	Famine relief charges	.....	.....	.....	179 6 0	.....	Detailed bills called for.
			TOTAL	.....	.....	.....	1,085 10 6	19 12 0	

Form 109.—PA.

(To be printed on foolscap.)

(See Chapter 49, Rule 4.)

Cheque Register of the Presidency Audit Department.

No. of Cheque.	To whom payable.	Amount.			No. of Cheque.	To whom payable.	Amount.		

Form 110.—PA.

(To be printed on foolscap.)

(See Chapter 49, Rules 6 & 7.)

Cash Book of the Presidency Audit Department.

To whom paid.	Amount.			To whom paid.	Amount.		

Form 111.—PA.

(To be printed on foolscap taken lengthways.)

(See Chapter 50, Rule 1.)

Payments by the Presidency Audit Department *on* *188* *No. of Vouchers.*

Payments made by Cheques.	Payments made in Cash.
	By Cheques . . .
	By Cash . . .
	TOTAL . .

Form 112.—Pa.

(To be printed on open royal.)

(See Chapter 50, Rule 2.)

Presidency Payments on account of *(minor head).*

Date of Payment.	Folio of Audit Register.	Name.	Office or District.	Period.	Detailed.	Heads of Charges.	Gross Claims.	Deduction.	Net amount paid.	Daily Net Total of Payments.	No. of Voucher.
					Twelve money columns.	Fourteen money columns for detailed heads. It is found that the above number of money columns, seven-eighths of an inch broad, can be provided, and columns of the breadth are found sufficiently roomy by the experience of the Calcutta Office.					

For heads having less than eight detailed headings, a single page form may be used.

Form 113.—Pa.

(To be printed on open royal.)

(See Chapter 50, Rule 3)

Detail of Deductions from Bills paid by the Pre-audit Department during the month of 188 .

Date	Minor Head	No of Voucher	Name of Subscriber or of Person Retrenched.	Period of Subscription or Allowances	Nature of Allowances.	C Money Columns	Total Deductions from each Voucher	Daily Total Deductions from each Minor Head.
						At least thirteen money columns are required for the funds named in Chapter 46 and for General Pension Fund it would be well to leave one or two more for any peculiar deductions		

Form 114.—Pa.

(To be printed on open royal.)

(See Chapter 50, Rule 4.)

Abstract of Daily Totals of Presidency Payments for the Month of 188 .

Major and Minor Heads.	Sixteen Money Columns.	Total.		
		Rs.	A.	P.
Brought forward . .				
3.—Refunds and Drawbacks.				
Revenue refunds	One column will be assigned to the transactions of each day: in the abstract for the second half of the month, the first of these should be used for the figures shown in the total column of the first half of the month.			
Miscellaneous refunds.				
Drawbacks.	The figures herein entered are the *net* figures for each head.			
4.—Land Revenue.				
Collectors and establishments.				
Charges on account of Government estates. . . .				
Carried forward. . ,				

Form 115.—Pa.

(To be printed on the paper used for Classified Abstracts.)

(See Chapter 50, Rule 5.)

Monthly Abstract of Presidency Payments.

Major, Minor, and Detailed Heads of Service.	Gross Charge on each Detailed Head.	Deductions on each Minor Head.	Net Charge on each Minor Head.	
				A total can be made for each minor head in red ink in the column of detailed heads.

Form 116.

(See Chapter 53, Rule 4.)

RECEIPTS. *Abstract of Small Coin Depôts for the Month of* 188

Name of Depôt.	Miscellaneous Remittances.			*a* Mint Remittances.			Account Current with *Cash Remittances.*			Account Current with *Cash Remittances.*			Account Current with *Cash Remittances.*			Items Adjustable by the Remitting Province. *b.*						Total Receipts.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Total Receipts .																								
Small Silver Balance decreased .																								
Copper Balance decreased .																								
GRAND TOTAL .																								

a For Bombay and India Accounts.
b This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts.

DISBURSMENTS *Abstract of Small Coin Depôts for the Month of* 188 .

Name of Depôt.	Miscellaneous Remittances.			a Mint Remittances.			Account Current with *Cash Remittances.*			Account Current with *Cash Remittances.*			Account Current with *Cash Remittances.*			Items Adjustable by the Remitting Province.					Total Disbursements.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	Rs.	A.	P.
Total Disbursements .																								
Small Silver Balance increased .																								
Copper Balance increased .																								
GRAND TOTAL .																								

a For Bombay and India accounts.

Memo. of Balance.	Small silver.			Copper coin.		
	Rs.	A.	P.	Rs.	A.	P.
Balance, current month						
Ditto last month						
Decrease						
Increase						

Form 117.

(See Chapter 45, Rule 1.)

Statement of Disbursers' Accounts for the Month of 188 .

Office or District.	Opening Balance.	Receipts during Month.	Total.		Disbursements during the Month.	Closing Balance.	Total.	Remarks.
The names of all accounting treasuries should here be printed in the order followed in the cash balance report and other detailed returns.								
Departmental Accounts in detail.	0 0 0					0 0 0		
Total .								
Account-Current Abstract.	0 0 0					0 0 0		
Transfers . .	0 0 0					0 0 0		
Writes-back . .	0 0 0					0 0 0		
Grand Total .								

Form 118—Tr.

(See Chapter 56, Rules 10 & 12.)

Transfer Entry.

Date———————No.———

Debit Post. Page of T. B. Ledger. Date of post. Initials of poster.	Dr. *MAJOR HEAD AND MINOR HEAD.* *DETAILED HEAD.* To *Heads in two lines as before.* Cr.	*Credit Post.* Page of T. B. Ledger. Date of post Initials of poster.
	Full description of the item should here be given, with a reference to the district account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if neccssary, be continued on the reverse.	

Supdt., Book Dept. *Gazetted officer.* *Supdt. of Divn. desiring the entry.*

This entry has been noted and correction made in the classified abstract of the District.
Superintendent.

Form 119—Tr.

(See Chapter 56, Rules 10 & 13.)

Index of Transfer Entries, 1882-83.

Date of Entry.	Number of Entry.	Amount.	Major Head.		Initials of Clerk.	
			Debited.	Credited.	Who brought the Entry.	Who receives and enters it here

Form 120.—Tr.

(See Chapter 56, Rules 10 & 13.)

Transfer Book Ledger, 1863.

Major and Minor Head affected.			Detailed Head.	
Month of Adjustment.	Number of Entry.	Debit.	District.	Credit.

Form 121.—Tr.

(See Chapter 56, Rules 10 & 15.)

Abstract of Transfer Entries brought into the Accounts of the Month of

			I.—Land Revenue—			
19,000	0	0	Ordinary revenue collections from Government estates.			
			Sale of Government estates	19,000	0	0
800	0	0	Rent of resumed lands			
			II.—Tributes—			
			Contributions from petty states	800	0	0
			and so on.			

Form 122—Act.

(See Chapter 59, Rule 13.)

Register of Adjustments, Accounts Current(a) with *for 188 -8*

Month of Adjustment.	Inward Account current in which written back.	Outward Account current in which accepted.	Original.		Amount adjusted under				Initials.
					Debits.		Credits.		
			Period of Account.	Item or voucher under Objection.	Items accepted, but awaiting Clearance.	Items rejected.	Items accepted, but awaiting clearance.	Items rejected.	

(a) Or *Exchange Accounts.*

Form 123.

(To be printed in foolscap open page.)

(See Chapter 58, Rule 13.)

CENTRAL ADJUSTING ACCOUNT.—ORIGINAL ITEMS.

Debits in the Accounts for the Month of *of the*

No. of Schedule.	Name of Officer debited.	Comptroller General's Number.	Amount of each Item.	Total of each Schedule.	FOR ENTRY IN COMPTROLLER GENERAL'S OFFICE.				Remarks.
					Date of Despatch of Schedule.	Quotation or Responding Entry.			
						Comptroller General's Month and Number.	By whom adjusted.	Amount.	
			Rs. A. P.	Rs. A. P.				Rs. A. P.	
	Examiner, Public Works Accounts, Burma . .		19 6 4						
	Ditto ditto . .		301 2 3						
				320 8 7					
	Controller, Military Accounts, Bengal . .		46 3 4						
				46 3 4					
	and so on.								
	Total Debits .								

Form 124.

(To be printed in foolscap size.)

(See Chapter 58, Rule 11.)

Schedule of Debits by (original officer) to (responding officer) in Central Adjusting Account for 188 .

No. of Voucher.	Particulars of each Item.	Comptroller General's No.	Amount.			Remarks.
			Rs.	A.	P.	
		Total .				

No. of vouchers, &c., attached—

(Signed)

(Original officer.)

Form 125.

(To be printed in foolscap size.)

(See Chapter 58, Rule 15.)

Adjusting Account : Responding Items, Credits in Account for the Month of of the

Comptroller General's No. of Item.		Name of Original Officer.	Amount credited.			Remarks.
Month.	No.		Rs.	A.	P.	

Note.—In the case of the original officer writing back a debt or credit of his own, he may not know the Comptroller General's number of the item. In that case he will give preference, in the remark column, to his own original entry.

Form 126—For.

(See Chapter 61, Rule 2.)

Statement of Credits under Forest Remittances in the Books of the Accountant General during the Month of 188 .

Date of Receipt.	Name of Treasury.	From what Forest Division received.	Amount.	Total on account of each Treasury.	Remarks.

Form 127—For.

(See Chapter 61, Rule 2.)

Statement of Debits under Forest Remittances in the Books of the Accountant General during the Month of 188 .

Date of Payment.	Particulars of Cheque.		Name of Treasury.	By whom drawn.	Amount.	Total on account of each Treasury.	Remarks.
	No.	Date.					

Form 128—P. W. D.

(See Chapter 62, Rule 12.)

PROVINCE_____

Budget Estimate of Receipts and Charges relating to Public Works in charge of Civil Officers for the Official Year 188

Heads.	IMPERIAL.				PROVINCIAL.				LOCAL.				Explanatory Notes.
	1879-80.	1880-81.		1881-82.	1879-80.	1880-81.		1881-82.	1879-80.	1880-81.		1881-82.	
	Actuals.	Budget Estimate.	Regular Estimate.	Budget Estimate.	Actuals.	Budget Estimate.	Regular Estimate.	Budget Estimate.	Actuals.	Budget Estimate.	Regular Estimate.	Budget Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.													
XXVI.—Irrigation and Navigation .													
XXVII.—Other Public Works .													
Charges.													
33.—Irrigation and Navigation . .													
34.—Other Public Works													

*Dated*_____

_____ *188* .

_____

Accountant General.

Form 129.

(See Chapter 63, Rule 2.)

List of First Schedules of Military Payments for the Month of _____ *188* *of Treasuries in* _____

Name of Treasury.	Cheques.			Transfer Receipts.			Emergent Advances.			Miscellaneous Payments.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
TOTAL .													

Total of four columns

Form 130.

(See Chapter 63, Rule 3.)

~~*Military Department, Bengal, in account with Civil Department, Central Provinces, for the Month of* 188 .~~

MILITARY DEPARTMENT, *Dr.*					MILITARY DEPARTMENT, *Cr.*				
I	Remittances from Military to Civil—Writes-back of Departmental Receipts (A)				I	Remittances from Military to Civil—Departmental Receipts . . .			
II	Remittances from Civil to Military—				II	Remittances from Civil to Military—Writes-back of Debits (B) . .			
	Cheques . . First List . / Second List.				III	Items adjustable by Civil			
	Transfer Receipts First List . / Second List.				IV	Items adjustable by Military— . . .			
III	Items adjustable by Civil					Miscellaneous Receipts . .			
IV	Items adjustable by Military—					Indian Family Pension Fund as per list dated 188 .			
	Emergent Advances. First List . / Second List.								
	Miscellaneous Payments. First List . / Second List.								
	TOTAL .					TOTAL .			

NOTE.—The details of the items marked A and B are to be appended in separate Schedules. No details need be given of "III.—Items adjustable by Civil," as the Civil Department is entirely responsible for the adjustment. The details of the other items are shown in the Schedules supporting the prescribed covering lists.

Form 131.

(See Chapter 63, Rule 4.)

Statement of Credits and Debits to Military Department in the accounts of the for the Month of 188 .

Credits.	Bengal.	Madras.	Bombay.	Remarks.
	Rs.	Rs.	Rs.	
I—Remittances from Military to Civil— Departmental Receipts				
II—Remittances from Civil to Military— Writes-back				
III—Items adjustable by Civil—				
IV—Items adjustable by Military— Miscellaneous Receipts . . . . Indian Family Pension Fund . . .				
Total for this Month .				
Total from 1st April to end of this Month				

Debits.	Bengal.	Madras.	Bombay.	Remarks.
	Rs.	Rs.	Rs.	
I—Remittances from Military to Civil— Writes-back				
II—Remittances from Civil to Military— Cheques . . . . . Remittance Transfer Receipts . . .				
III—Items adjustable by Civil—				
IV—Items adjustable by Military— Emergent Advances . . . . Miscellaneous				
Total for this Month .				
Total from 1st April to end of this Month				

No.

Forwarded to the Accountant-General, Military Department, Calcutta, Simla.

Accountant-General, Comptroller.

*Station*_____

*Date*_____

Pages 728 and 729, Form 132.—Correct the heading thus :—

———— in account with the Military Department ———— for the month of ———— 188 . (5th List, 15th Nov. 84.)

Particulars.				Amount.		
RECEIPTS CREDITED IN THE MILITARY ACCOUNTS, viz.—						
II.—Remittances from Civil to Military.						
For cheques paid, as per accounts received for the month of						
„ transfer receipts paid, as per accounts received for the month of						
III.—Items adjustable by Civil.						
For miscellaneous receipts, as per details accompanying						
„ gain by exchange transactions						
„ Port Blair, as per details accompanying . . .						
„ Military Fund, as per lists furnished to Fund Examiner, dated						
„ Military Orphan Fund, as per lists furnished to Fund Examiner, dated						
„ Medical Retiring Fund, as per lists furnished to Fund Examiner, dated						
„ Uncovenanted Service Fund, as per lists furnished to Secretary, dated						
„ Hindu Family Annuity Fund						
Colonial Governments, *viz.*—						
Ceylon, as per details accompanying . .						
Mauritius, as per details accompanying . .						
„ Hyderabad, as per details accompanying . .						
Straits Settlements, as per details accompanying .						
IV.—Items adjustable by Military.						
For payments in the Civil, on account of Military Department, as per accounts received for the month of						
Total Rs. .						

Forwarded to the with

Office of Controller of Military Accounts,

Account Branch ;

The 188 .

132.

63, Rule 3)

PRESIDENCY.

with the *for the Month of* *188* . CR.

PARTICULARS.				Amount.
PAYMENTS CHARGED IN THE MILITARY ACCOUNTS, viz.—				
I.—Remittances from Military to Civil.				
For remittances to Civil Treasuries, as per details accompanying . .				
III.—Items adjustable by Civil.				
For miscellaneous payments, as per details accompanying				
„ interest on deposits in Regimental Savings Banks, as per details accompanying				
„ interest on Prize Funds, as per details accompanying				
„ loss by exchange transactions				
„ Port Blair, as per details accompanying . .				
„ Military Fund, as per lists furnished to Fund Examiner, dated				
„ Military Orphan Fund, as per lists furnished to Fund Examiner, dated				
„ Medical Retiring Fund, as per lists furnished to Fund Examiner, dated . . .				
„ Uncovenanted Service Fund, as per lists furnished to Secretary, dated				
„ Hindu Family Annuity Fund				
„ Colonial Governments, *viz.*—				
Ceylon, as per details accompanying . .				
Mauritius, as per details accompanying . .				
„ Hyderabad, as per details accompanying . .				
„ Straits Settlements, as per details accompanying .				
IV.—Items adjustable by Military.				
For receipts in the Civil, on account of Military Department, as per accounts received for the month of				
TOTAL RS. .				

No.

vouchers for the receipts and vouchers for payments.

Head Assistant and Book-keeper.

Military Accountant in charge,

Form 133.

(See Chapter 63, Rule 11.)

Treasure-chest Account of Receipts and Payments for the Month of

RECEIPTS. **PAYMENTS.**

Official Designation of Officer on whose account received.	Amount.			No. of Receipt attached.	Official Designation of Officer on whose account paid.	Amount.			
	Rs.	A.	P.			Rs.	A.	P.	
Total for the month . .					Total for the month . .				

(Signed)

In charge of the Treasure-chest.

Form 134—P. O.

(See Chapter 64, Rule 1.)

Estimate of Cash Requirements of the Post Office in *for the Quarter ending* 188 .

Name of Treasury.	Name of Post Office.	Estimate of Year's Requirements.			Estimate of Requirements for the Quarter ending 188 .			Balance Unexpended for Previous Quarters of 188 -8 .			Total Balance of Budget Grant available at close.		
		Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.

Form 135—P. O.

(See Chapter 64, Rule 3.)

(To be printed on general letter-size paper, measuring 15½ inches by 10 inches.)

Dr. *Statement of Postal Receipts and Charges of the Government of* *188* . **Cr.**

From what Treasury paid.	To what Postmaster paid.	Nature of Post Office Expenditure.	Amount of Expenditure of each Post Office.	Total Post Office Expenditure of each district.	Discount on sale of Postage Stamps.	Miscellaneous.	Total Charges of each District.	In what Treasury received.	From what Postmaster received.	Amount of Revenue of each Post Office.	Total Post Office Revenue received in each Treasury.	Sale of Postage Stamps.	Sale of Service Postage Stamps.	Miscellaneous.	Total Receipts of each District.
		TOTAL OF THE MONTH .							TOTAL OF THE MONTH .						
		AND PROGRESSIVE TOTAL OF THE PREVIOUS MONTHS OF THE YEAR .							ADD PROGRESSIVE TOTAL OF THE PREVIOUS MONTHS OF THE YEAR						
		PROGRESSIVE TOTAL UP TO THIS MONTH							PROGRESSIVE TOTAL UP TO THIS MONTH						

The column "Miscellaneous" on both sides of this statement is intended to show items of Postal Receipts and Charges which do not pass through the Post Office, but through the civil accounts, such as cost of land, freight on stores from Europe, jail press charges, dockyard charges, medical stores, steam postage, &c., &c.

Form 136.—Tl.

(See Chapter 65, Rule 1.)

TELEGRAPH FORM No. 8.

Cash Requirement Statement showing the Amounts that will probably be required by the Government Telegraph Department from Treasuries under the Government of during 188 -8 .

Telegraph Officer or Office.	From what Treasury required.	On account of Ordinary Expenses payable on Presentation of Bills or Certificates.		On account of Presidency or Construction Establishment, Construction, or Extensive Repairs payable on Letters of Credit.	Total amount required from each Treasury.	

Form 137 Tl.

(See Chapter 65, Rule 1.)

TELEGRAPH FORM No. 12.

To

THE _____ GENERAL,

SIR,

I have the honour to request that you will grant me a Credit on the Treasury at _____ for Rs _____ in favour of the _____

The amount is within the sanctioned Budget allotment for 188 -8 , on account of _____

I have, &c.,

Examiner ~~Director-General~~ of Telegraphs accounts.

Form 138.

(See Chapter 66, Rule 8.)

(To be printed on foolscap.)

Civil Department _____ *in account current with London for the Quarter ending* _____ *of* _____ *189* .

Heads { Credits / Debits	For the Month of		For the Month of		For the Month of		Total.	
	No. of Schedule.	Amount.	No. of Schedule.	Amount.	No. of Schedule.	Amount.	Indian Currency.	British Currency.
Minor heads only should be named, any detail being given in the supporting schedules.								

Form 139

(See Chapter 66, Rule 8)

DR. _____ *in account current with the Board of Trade.* CR.

(Here state title of officer and nature of office.)

Receipts	Currency.	Sterling. £	s.	d.	Bills drawn on the Owners. £	s.	d.
Receipts in respect of seamen left in charge, *viz.*—							
From masters of merchant vessels for wages of seamen left in my charge, as per accounts in Form C. C. 6 and statement on subsistence list, Form C. C. 10.							
To cash received for proceeds of sale of effects, &c., of seamen who have died while under my charge as per statement and vouchers with Form C. C. 17, Nos. to							
Receipts in respect of deceased seamen dying on the voyage or in port, and for whom no expenses have been incurred by the officer, *viz.*—							
For wages and effects of deceased seamen, as per Statement and Form Seamen's money orders							
TOTAL RECEIPTS.							
Balance due by the Board of Trade to the Secretary of State for India							
GRAND TOTAL							
Total in bills drawn on the owners of British merchant ships							

Payments.	Currency.	Sterling. £	s.	d.	Bills drawn on the Owners. £	s.	d.
By amount paid as per Statement C. C. 10 for subsistence of distressed British seamen, Vouchers Nos. to							
By amount for clothing, as per Statement C. C. 11, Vouchers Nos. to							
By amount for medical attendance, as per Statement C. C. 12, Vouchers Nos. to							
By amount for travelling expenses, as per Statement C. C. 13, Vouchers Nos. to							
By amount paid for balance of wages due to seamen and paid to them on their recovery, as per Statement and Form C. C. 7, Nos. to							
TOTAL PAYMENTS							
Balance due to the Board of Trade by the Secretary of State for India							
GRAND TOTAL							
By amount of bills, as *per contra*, drawn on the owners of British merchant ships and transmitted to the Board of Trade,							

I hereby certify that the above account is just and true according to the best of my knowledge and

at _____ *this* _____ *y* (Signed) _____

Here state title of officer

Form 142.—Ln.

(See Chapter 70, Rule 16.)

Statement of Special Loans to Municipalities, &c., during 18

Corporations receiving Loans.	Amount of Loans sanctioned.	Rate of Interest.	Date of Orders authorising the Loans.	Balance from Last Year.	Amount Advanced This Year.	TOTAL.	Amount Repaid.	Balance of Loan at Close of Year.	Amount of Interest received and credited to Revenue.	Balance of Interest Unpaid.
	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	52,20,000 0 0	4[a]		42,00,000 0 0	9,50,000 0 0	51,50,000 0 0	...	51,50,000 0 0	1,82,621 14 8	
	6,30,000 0 0	4[a]		...	...	...	...	...	...	
	2,00,000 0 0	5		...	35,154 10 11	35,154 10 11	10,000 0 0	25,154 10 11	968 0 1	
	12,80,000 0 0	4[a]		...	50,000 0 0	50,000 0 0	...	50,000 0 0	1,000 0 0	
	...	8		6,19,283 8 3	...	6,19,283 8 3	6,19,283 8 3	...	1,14,225 14 7	
	...	4		37,91,175 0 4	...	37,91,175 0 4	11,248 0 0	37,79,927 0 4	1,51,591 13 4	
	...	*Nil.*		1,22,724 0 0	...	1,22,724 0 0	92,800 0 0	29,924 0 0	...	
	20,000 0 0	5		...	- 11,006 12 8	11,006 12 8	...	11,006 12 8	...	

[a] Two per cent. additional appropriated to form a Sinking Fund.

The columns are not fully filled up, as sample entries only are required for guidance.

Form 143.—Ln.

(See Chapter 70, Rule 16.)

Sinking Funds for Redemption of Loan during 18

Corporations.	Balance.		Receipts.		Total.		Payments.		Balance.	
	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Securities.	Cash.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	54,800 0 0	895 2 4	84,000 0 0	96,471 3 1	1,38,800 0 0	97,366 5 5	...	97,276 3 3	1,38,800 0 0	90 2 2
	...	...	500 0 0	500 0 0	500 0 0	500 0 0	...	479 4 11	500 0 0	20 11 1

Form 144.—Re.

(See Chapter 72, Rule 10.)

Estimated Transactions in the Public Treasuries of the *for the Months of* *and* *188* .

(Omit 000.) (Omit 000.)

Receipt Heads.	In the Month of	In the Month of	Receipt Heads—*contd.*	In the Month of	In the Month of	Expenditure Heads.	In the Month of	In the Month of	Expenditure Heads—*contd.*	In the Month of	In the Month of
			Brought over .			I.—Interest on Debt .			Brought over . .		
I.—Land Revenue . .						(Other heads in order.)			(Here enter debt and other heads in order.)		
(Other heads in order). .											
Total Revenue Heads a .											
(Here enter debt and other heads in order.)											
			Total ,						Total . .		
			Opening Cash Balance.			Total Expenditure Heads.			Closing Cash Balance .		
Carried over , .			GRAND TOTAL .			Carried over .			GRAND TOTAL . .		

(a) The figures for each Revenue or Expenditure head need not be entered, only the total of all.
(b) Under "Remittances" (including Currency and Small Coin Depôt) and "Foreign Bills," ("India Account Current,") as well as under "Cash Remittances" and "Foreign Bills," ("Other Governments,") do not enter any special resource operations undertaken in order to supply an apprehended deficiency or to remove an apprehended loss.
(c) Under "Cash Remittances," "Other Governments," specify from which Government.
(d) Under "Foreign Bills," "Other Governments," specify from which Government in cases of over one lakh.
(e) Under "Cash Remittances," "Other Governments," specify to which Government (North-Western Provinces will show opium remittances separately).

Form 145.—Re.

(See Chapter 72, Rule 16.)

CASH BALANCE REPORT.

PROVINCE OF_____

Last day of 188 .

TOTAL A at credit with Presidency Banks, . . . Rs.

„ B in Revenue Treasuries . . . . . „

TOTAL CASH BALANCE . Rs.

BALANCE AS REPORTED IN TELEGRAM OF THE 8TH . . Rs.

*The*_____*of*_____188 .

Accountant General.

Form

Abstract of the Cash Balance Reports of the

Part I.—Balance at Credit with Banks and Branch Banks.

Name of Treasury.	Available Balance.	Foreign Notes and Small Coin excluded under Clause 8 or 5 of the Contract.	Remittances still held at Debit of the Bank.	Total Balance
	Rs.	Rs.	Rs.	Rs.
TOTAL BALANCE AT CREDIT . .				A

Part II.—Balances in Custody of Treasury Officers [including Remittances (Local only) in Transit.

Name of Treasury.	Balance.	Name of Treasury.	Balance.	Name of Treasury.	Balance.
	Rs.		Rs.		Rs.
		Brought forward .		Brought forward .	
(a) REVENUE TREASURIES.					
				Total Revenue Treasuries.	B
				(b) SMALL COIN DEPOTS	
Carried forward .		Carried forward .		Total Small Coin Depôts.	C

145.—(*continued.*)

Province of *for the last day of* 188 .

Part III.—Detail of Kind.

Kind.	Values in Rupees.
	Rs.
PAPER.	
Home Notes	
Foreign Notes	
Bank Post Bills	
SILVER.	
Whole Rupees	
Half „	
Quarter „	
Eighth „	
COPPER.	
Double Pice	
Single „	
Half „	
Pie pieces	
UNCURRENT.	
Gold	
Silver	
Shroff-marked and Light-weight Coins	
Copper	
Total Detailed Balance	
Add— Balance of unreported Treasuries not detailed above, *viz.*:—	
Add— Available balance with Banks as per Part I	
TOTAL D	

Part IV.—Amounts at disposal of Comptroller General.

Treasuries.	Amount.
	Rs.

Part V.—Detail of Foreign Remittances charged during the Month.

From	To	Amount.	Kind.
		Rs.	

Part VI.—Detailed Foreign Remittances credited during the Month.

From	To	Amount.	Kind.
		Rs.	
	TOTAL		

Part VII.—Transactions in Copper.

Net issued to the public or . . Rs.

Net received from the public . . „

N.B.—The sum of balances A and B is the balance of account and the cash balance of the province. The total D is the sum of totals A, B, and C; but as the detail of kinds in Treasuries whose reports are late, and the detail of the "available" part of balance at credit in the Banks are not known, these amounts have to be stated in lump, in addition to the balances of which detail can be given.

Form No. 146.

(See Chapter 75, Rule 4.)

GOVERNMENT OF INDIA STOCK NOTES.

Reserve Stock Note Account.

The 188 .	NUMBER OF NOTES OF EACH DENOMINATION.				TOTAL.	
	Rs. 12-8.	Rs. 25.	Rs. 50.	Rs. 100.	Number of Notes.	Value of Notes.
Balance brought over from last Account						
Received from England *ex*————						
as per Invoice dated————						
TOTAL .						
(IN MADRAS AND BOMBAY—) Printed and transferred to Circle Account						
(IN CALCUTTA—) Printed and transferred to Calcutta, Allahabad, or Lahore Circle Account, as the cases may be .						
Balance carried forward to next Account						
TOTAL .						

A. C. G. or *A. A. G.*,

Treasurer. *In charge, Reserve Treasury.*

Form No. 147.

(See Chapter 75, Rule 4.)

GOVERNMENT OF INDIA STOCK NOTES.

Circle Stock Note Account.

The 188 .	NUMBER OF NOTES OF EACH DENOMINATION.				TOTAL.	
	Rs. 12-8.	Rs. 25.	Rs. 50.	Rs. 100.	Number of Notes.	Value of Notes.
Balance brought forward from last Account						
Received from Reserve Stock Note Account						
TOTAL .						
Amounts charged to District Stock Note Account, having been remitted to Collector of————						
of————						
of————						
of————						
of————						
Balance carried forward to next Account.						
TOTAL .						

Form No. 148.

(See Chapter 75, Rule 5.)

Government of India Stock Notes.

To be kept in Reserve Treasury.

Sent to ——— under order No. ——— dated ——— Total number of notes ——— Total value Rs. ———

Dated ——— 188 .

Denomination.	Numbers	
	From	To
Rs. 12-8		
„ 25		
„ 50		
„ 100		

Treasurer.

A. C. G. or *A. A. G.*

To Accts. General or Comptroller,

Under orders No. ———, dated ———, I have this day sent the following Government of India Stock Notes to ——— Total No. of Notes ———. Aggregate value Rs. ———.

Denomination.	Numbers	
	From	To
Rs. 12-8		
„ 25		
„ 50		
„ 100		

Station ———

Date ———

A. C. G. or *A. A. G.*

To Collector or Dy. Commissioner,

Under orders No. ——— dated ———, I have this day sent you the following Government of India Stock Notes. Total number of Notes ———. Aggregate value Rs. ———.

Denomination.	Numbers	
	From	To
Rs. 12-8		
„ 25		
„ 50		
„ 100		

Station ———

Date ———

A. C. G. or *A. A. G.*

To be returned by Receiving Officer to Reserve Treasury or Circle Office.

Date of list ——— 188 .
Date of receipt ——— 188 .
Total number of notes received, ———.
Total value of notes received ———

Denomination.	Numbers	
	From	To
Rs. 12-8		
„ 25		
„ 50		
„ 100		

Signature of Receiving Officer.

Form No. 149.

(See Chapter 75, Rule 7.)

GOVERNMENT OF INDIA STOCK NOTES.

District Stock Note Account, *Portion.*

The 188 .	Number of Notes of each Denomination.				Total.	
	Rs 12-8.	Rs. 25.	Rs. 50.	Rs. 100.	Number of Notes	Value of Notes.
Balance brought over from last Account . .						
Received from Circle Stock Note Account—*vide* Personal Account folio						
TOTAL .						
Amount transferred to Stock Note Circulation Account, on account of net sales in the month of						
Transferred to Cancelled Stock Note Account .						
Balance carried forward to next Account . .						
TOTAL .						

Form No. 150.

(See Chapter 75, Rule 7.)

GOVERNMENT OF INDIA STOCK NOTES.

Circle Office in account with the Collector of

for Stock Notes issued to him.

Charge. **Discharge.**

Date.		Amount	Date.		Amount.
1882. March.	Notes issued 003001 to 004000, 1,000 pieces of 25 Rs.	Rs. 25,000	1883. May.	Receipts by sale of Notes ... Spoiled notes No. 003560 & 003925 of Rs. 25 each returned ...	Rs. 725 50

Form No. 151.

(See Chapter 75, Rules 18 & 23.)

No. of thousand $\frac{c}{1}$ 003001 to 4,000.

Issued to (District) in the month of——————1882.

Bearing four coupons for 1883 to 1886.

Particulars of Spoiled Notes.			Particulars of Spoiled Notes.			Particulars of Spoiled Notes.			Particulars of Spoiled Notes.		
No. of Note.	Year of First Coupon Spoiled.	Month.	No. of Note.	Year of Second Coupon Spoiled.	Month.	No. of Note.	Year of Third Coupon Spoiled.	Month.	No. of Note.	Year of Fourth Coupon Spoiled.	Month.
		c									

Particulars of Lapsed Coupons.

First Coupon.		Second Coupon.		Third Coupon.		Fourth Coupon.	
From	To	From	To	From	To	From	To

Note that each partial issue out of the thousand should be separately mentioned in the heading.

(Second page of Form 151.)

Particulars of Coupons remaining Unpaid and Outstanding after Nine Months.

1883.		1884.		1885.		1886.	
No.	Month and Year of Payment.	No.	Month and Year of Payment.	No.	Month and Year of Payment.	No.	Month and Year of Payment.

Space for initials against each entry is omitted in this specimen.

In the case of Notes of Rs. 100, of which there are ten coupons, two folios of this register will be provided for each thousand—the first for the first five coupons, the second for the second five.

Form No. 152.

(See Chapter 75, Rule 14.)

GOVERNMENT OF INDIA STOCK NOTES.

Notes Circulation Account.

The 188 .	NUMBER OF NOTES OF EACH DENOMINATION				TOTAL	
	Rs. 12-8	Rs 25	Rs 50.	Rs. 100	Number of Notes	Value of Notes.
Transfer from District Note Account for net sales, month of						
TOTAL .						
For notes when finally discharged . . .						
TOTAL .						

A. C. G. or *A. A. G.*,

Treasurer. *In charge, Reserve Treasury.*

Form No. 153.

(See Chapter 75, Rule 13)

GOVERNMENT OF INDIA STOCK NOTES.

Cancelled Stock Note Accounts.

The 188 .	NUMBER OF NOTES OF EACH DENOMINATION.				TOTAL.	
	Rs. 12-8	Rs 25	Rs. 50.	Rs 100	Number of Notes	Value of Notes.
Transfer from District Note Account for spoiled notes, month of						
Ditto ditto for Lapsed notes . . .						
Transfer from Circle Note Account for lapsed notes						
For notes cancelled and burnt under Warrant .						
TOTAL .						

Form 154.—Msc.

(See Chapter 76, Rule 1.)

Report of Audit of Accounts of _____ Commissioner of Currency, _____ Circle, for the month of _____ 188 .

	Home Note Accounts	Balance	
		Opening.	Closing.
Certified:	Home Circle only.		
(1) that the accounts have been maintained in the forms prescribed in the rules for currency accounts, and are closed and balanced for the month and signed.	*Names of Accounts.*		
	Total Balance . .	0 0 0	0 0 0
	Add—		
	Note forms received .	0 0 0	0 0 0
(2) that, &c , &c.	Written-off under warrant	0 0 0	0 0 0
	Grand Total . .		
	II.—Sub-Circle A. *Same as above.*		
Asst. Accountant General.	III.—Sub Circle B. *Same as above.*		

[On Reverse.]

Closing Balances of Value Accounts.

Name of Account.	Amount.	Name of Account.	Amount.
		Total balance, being equal to that under circulation Account.	

Asst. Accountant General.

Form 155.—Msc.

See Chapter 76, Rules 2 & 3.

Memorandum of Note Balances in the Currency Department at												Particulars of Note Stock in Issue Department.					
	Rs. 5.	Rs. 10.	Rs. 20.	Rs. 50.	Rs. 100.	Rs. 500.	Rs. 1,000.	Rs. 10,000	Total Number of Pieces.	Value.	Grand Total.	Denomination.	Series.	Number. From	Number. To	Number of Pieces.	Total Number of each Denomination.
Issue Department—																	
Note Stock, Home Notes												Five	H 8	14001	100000		
Do. Sub-circle													H 9	00001	14000		
Do. Sub-circle												Ten	H 10	17001	67000		
(A separate slip of particulars annexed)												Twenty	H 5	15001	58000		
Home Notes cancelled												Fifty	H 4	09001	20000		
Sub-circle Notes cancelled *a*												Hundred	H 3	11001	16000		
Exchange Department—												Five hundred	H 2	03201	09600		
Home Notes Exchange Acct.												Thousand	H 1	04001	09000		
Foreign Notes—												[Continue on reverse if necessary.]					
Calcutta																	
Allahabad																	
Lahore																	
Madras																	
Calicut																	
Bombay																	
Karachi																	
Rangoon																	

Certified that the closing balances of the Currency Office of the 188 have been verified by me on in the presence of the and in accordance with the instructions contained in chapter 76, rules 2 and 3 of the Civil Account Code; and that I have thus satisfied myself that the balances of specie and notes on the date mentioned are as detailed below :—

	Balance taken from Books.	Balance ascertained by Counting.	Value Accounts.	Balance taken from Books.	Balance ascertained by Counting.
Note Accounts—			Value Accounts—		
Stock			Reserve coin and small coin		
Exchange			Exchange coin		
Cancelled			Foreign notes		
Total			Total		

(Totals to be stated in words.)

The above is exclusive of an advance of Rs. for copper exchange transactions.

a Names of Sub-circles.

[*N.B.*—If preferred, the columns, 'Particulars of Note Stock' may be printed on the back of the Form instead.]

Form No. 156.

See Chapter 77, Rule 11.

Statement of Warrants issued by the Accountant General _____ *during the Quarter ending* _____

to Indian Officers on the Retired List (or on Leave), permitting them to draw their Pensions (or Allowances) from the Colonies.

No. of Entry.	Name and Title of Officer.	No. and Date of Warrant.		At what Colonial Treasury and by whom Payable.	Source or Sources to which the Pension (or Allowance) is chargeable.	Quarterly Rate of Pension (or Allowance) and Proportion thereof chargeable to each Different Source.
		No.	Date.			

The 188. *Accountant General.*

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